



**WATFORD
BOROUGH
COUNCIL**

**WEST HERTS. CREMATORIUM JOINT
COMMITTEE**

Monday, 29 January 2024

4.00 pm

**Hemel Hempstead Crematorium,
Bunkers Park, Bedmond Road, Hemel
Hempstead, HP3 8LL**

Dear Sir/Madam

The next meeting of the West Herts Crematorium Joint Committee (at which your attendance is requested) will be held at the **Hemel Hempstead Crematorium on Monday, 29 January 2024 at 4.00 pm**

Yours faithfully

Clerk

Agenda

Councillors

CLlr David Major (Chair) Three Rivers District Council Councillor

CLlr Terry Douris (Vice Chair) Dacorum Borough Council

CLlr Aga Dychton Watford Borough Council

CLlr Helen Green Hertsmere Borough Council

CLlr Anthony Rowlands St Albans District Council

Officers:

Jo Wagstaffe Treasurer

Donna Nolan Clerk

Jane Thomas Crematorium Manager

Stephen Farrer Assistant Finance Manager, Three Rivers District Council

David Bass Surveyor

Joyce Pollaya Project Manager

Part A

1. Apologies for absence

2. Minutes (Pages 4 - 7)

To confirm the minutes of the meeting held on 26th June 2023

3. Matters Arising

4. Manager's report (Pages 8 - 15)

5. Treasurer's report (Pages 16 - 90)

Part B

6. Exclusion of Press and Public

That the public and press be excluded from the meeting during the following items of business on the grounds that it is likely to involve disclosure to them of exempt information as defined in Section 100A (4) of the Local Government Act 1972; as defined in Schedule 12A to the Act as set out hereafter.

7. Surveyor's report (Pages 91 - 93)
8. New Crematorium project update - report to follow (Joyce Pollaya) (Pages 94 - 95)
9. AOB
10. Dates for future meetings

Agenda Item 2

West Herts Crematorium Joint Committee

26 June 2023

Minutes

Present

CLlr David Major (Chair)	Three Rivers District Council
CLlr Terry Douris (Vice Chair)	Dacorum Borough Council
CLlr Aga Dychton	Watford Borough Council
CLlr Anthony Rowlands	St Albans District Council
CLlr Helen Green	Hertsmere Borough Council

In attendance

Jo Wagstaffe	Treasurer
Donna Nolan	Clerk
Joyce Pollaya	Project Manager
Steve Farrer	Assistant Finance Manager, Three Rivers District Council

Part A

1. Apologies for absence

Apologies were received from David Bass, the surveyor.

2. Dates of future meetings

It was noted that the draft Joint Committee Agreement had not yet been agreed by the Monitoring Officers and Chief Executives of the constituent councils, but that the Clerk would seek to diarise a provisional meeting in late July/early August.

3. Minutes

The Chair raised a concern regarding the previous discussion about changing the locations of the meetings. He suggested that it would be advantageous to have meetings at the new Crematorium, which was agreed.

The minutes of the meeting held on 6 February 2022 were otherwise agreed.

4. Matters arising

It was agreed that the telephone numbers in the appendices to the West Herts Crematorium Risk Register and Business Continuity Arrangements would be transferred to Part B of the agenda.

The Crematorium Manager declared an interest in the Treasurer's Report, Part D (under other items).

5. **Manager's report**

The Crematorium Manager presented her report. During discussions, questions were raised regarding other public open days for the Hemel Hempstead Crematorium. The Manager explained that it was intended to have public open days, particularly for the local community who had an interest in the development.

During discussions it was confirmed that the annual remembrance service would take place on 9 July 2023 at 3pm.

RESOLVED –

that the Joint Committee:

1. notes the staffing for Hemel Hempstead Crematorium
2. notes the conclusion of the cremator commissioning and training
3. notes the successful funeral director and celebrant open days
4. notes the plans for the annual open-air Service of Remembrance on 9 July 2023
5. notes the update on emission test results
6. notes that the cremation figures had increased.

6. **Treasurer's report**

The Joint Committee received the report of the Treasurer which set out the Final Outturn report for 2022/23, the draft Statement of Accounts for the year ended 31st March 2023 and the Annual Return for 2022/23. In addition to the annual statement, the Treasurer had also prepared a full statement of accounts, which was not subject to audit, and an outturn report for members' information.

Steve Farrer provided additional details in relation to the Final Outturn report and noted that the draft Statement of Accounts did not include up to date pensions data, as details were awaited from Hertfordshire County Council.

The Joint Committee considered its responsibility for ensuring that there was a sound system of internal control, including the preparation of the accounting statements. Items were reviewed in turn and the Joint Committee confirmed its approval to each.

RESOLVED –

that the Joint Committee:

1. approves the Final Outturn Report for 2022/23
2. approves the 2022/23 Statement of Accounts
3. approves the 2022/23 Annual Return, specifically the Annual Governance Statement for 2022/23 and Accounting Statements for 2022/23.

Treasurer's report – other items

The Joint Committee received the report of the Treasurer which included an updated Treasury Management and Investment Strategy, the Risk Register and Business

Continuity Plan, the ICT Strategy and the Audit Action Plan.

There was also a discussion about bank reconciliation and debtors. The Treasurer highlighted that the audit had classified its review as reasonable, indicating a sound system of governance, risk management and control.

The Crematorium Manager left the meeting, and the Joint Committee discussed the houses available for rent on the West Herts Crematorium site, three of which were rented by West Herts Crematorium staff. It was noted that staff paid rent for the houses via deductions to their monthly salary. Consumer Price Inflation (CPI) rent increases had historically been applied. This was now significantly out of step with salary increases as CPI was currently 9.24%.

RESOLVED –

that the Joint Committee:

1. approves the updated Treasury Management and Investment Strategy
 2. approves the Risk Register and Business Continuity Plan
 3. notes the Audit Action Plan
 4. agrees that the rent increases would be capped at 5.41% for one year, with a review in January 2024 as part of the budget strategy
 5. approves the updated ICT Strategy.
7. **Exclusion of press and public – the Chairman to move:**

It was resolved that the public and press be excluded from the meeting during the following items of business on the grounds that it is likely to involve disclosure to them of exempt information as defined in Section 100A (4) of the Local Government Act 1972; as defined in Schedule 12A to the Act as set out hereafter.

Part B

8. **Surveyor's report**

The Chair referred to the cracking of cloister beams and noted that the Consultant Engineer had concluded it was not detrimental to structural stability.

The Joint Committee considered the Surveyor's Report, and the update on "Special Items" and "Contractual Annual Maintenance" items.

RESOLVED –

that the Joint Committee notes the report

9. **New Crematorium update report**

The Project Manager provided a comprehensive update report on the progress to construct a new crematorium in Hemel Hempstead and the plans in place for it to become operational.

She explained that a planning pre-condition required discharge before the new crematorium could operate. In addition, the Joint Committee was advised that a Transition Plan and Management and Maintenance Plan was being produced.

The Treasurer updated the Joint Committee on the financial position relating to the project.

RESOLVED –

that the Joint Committee:

1. notes the report
2. approves an additional £50,000 to be funded from reserves, in addition to the 2022/23 underspend, to complete the project
3. agrees an official opening date in September
4. agrees that UKPN would be contacted on behalf of the Joint Committee.

10. Joint Committee Agreement

The Clerk provided an overview of progress on the Joint Committee Agreement and Agreement for Services. It was reported that Anthony Collins solicitors continued to work with the Monitoring Officers from the constituent councils. The Treasurer advised the Joint Committee that it had been agreed to review the financial business case with the Section 151 Officers from the constituent councils.

The Clerk reiterated that a meeting would be convened when the draft Joint Committee Agreement was agreed by the Monitoring Officers and Chief Executives of the constituent councils.

RESOLVED –

that the Joint Committee notes:

1. the update of the Clerk
2. that the Joint Committee will reconvene when the legal documentation is completed for final approval by the Joint Committee and partner councils.

11. AOB

Councillor Douris advised that he would remain the representative for Dacorum Borough Council until the Hemel Hempstead Crematorium was opened.

Chair _____

Agenda Item 4

Part 'A'

WEST HERTFORDSHIRE CREMATORIUM JOINT COMMITTEE

Manager & Registrar's Report January 2024

1. Statistics

Annual Totals (Jan- Dec 2023)

	2018 Total	2019 Total	2020 Total	2021 Total	2022 Total	2023 Total
Cremations	3115	3060	3347	2883	2893	2845 WHC + HH
Book of Remembrance	342	310	236	266	232	212
Memorials	540	514	477	535	513	676
Bulb Donations	126	117	107	103	91	110

Other Crematoria Figures

Crematorium	2020 COVID	2021	2022	2023	Difference
West Herts	3347	2883	2893	2590(WHC) + 255 (HH) = 2845	-48
Breakspear	3263	3237	2993	3015	+22
Luton	1866	1721	1710	1435	-275
Chilterns	3597	3296	3024	2867	-157
Bierton (Chilterns JC)	781	748	679	807	+128
Harwood Park	1757	1679	1553	1464	-89

2. Earth Burial and Cremation Comparisons

Information is obtained each year on the total number of earth burials and the burial of cremated remains carried out in each of the five constituent authorities'-controlled cemeteries.

	2019	2020	2021	2022	2023
Three Rivers	51 20 c/r	62 15 c/r	80 33 c/r	67 32 c/r	91 32 c/r
Watford	155 82 c/r	186 56 c/r	211 69 c/r	192 77 c/r	202 86 c/r
St Albans	139 61 c/r	153 67 cr	157 102 c/r	134 75 c/r	125 99 c/r
Dacorum	168 119 c/r	120 116 c/r	175 111 c/r	119 147 c/r	Not available
Hertsmere	62 73 c/r	84 67 c/r	62 49 c/r	52 71 c/r	54 64 c/r

3. Cremation fees

Each year I obtain cremation fees for the local crematoria.

Year	2020	2021	2022	2023	Difference to WHC
West Herts	£700 inc organist	£770 inc organist	£820 inc organist	£900	
Chilterns	£650	£670	£700	£790	-£110
North Herts (Hitchin)	n/a	£950	£995	£1075 - £1125	+£175-£225
Luton	£775	£785	£1025	£1020	+£120
Breakspears	£649	£649	£681	£851	-£49
Harwood Park	£1025	£1075	£1175	£1400	+£500
Woollansbrook	n/a	£985	£1095	£1170	+£270

Direct Cremation charges

Crematorium	West Herts	Chilterns	North Herts	Luton	Breakspears	Harwood Park	Woollansbrook
2021	£483	£418	£490	£435	£315	Not offered	£500
2022	£483	£320	£450	£475	£330	Not offered	£475
2023	£483	£320	£500	£530	£412	£395	£525

As you will note Harwood Park are now offering Direct Cremations.

RECOMMENDATION: "THAT THE INFORMATION BE NOTED"

4. Update on Hemel Hempstead Crematorium

As you are all aware the Hemel site opened for cremations at the end of August 2023 and to 31st December 2023 we had carried out 255 cremations. The site has become very popular with us carrying out up to 6 funerals a day. We are often having to bring staff over from the West Herts site to assist as we had not anticipated being so busy so quickly.

We have now planted the first of our rosebeds and scatterings of cremated remains started in the middle of January. Families were very keen for us to start the scattering process even though the grounds had been struggling in the wet weather.

Our Books of Remembrance are on order and will be arriving shortly. We are also looking into memorial options such as trees, benches and Leather Panels.

We continue to receive a lot of very positive feedback from Funeral Directors, ministers, celebrants and most importantly families. We received this feedback recently:-

I have recently attended the new Hemel Crematorium for my late wife's funeral. I felt I had to say what a lovely building it is. The glass waiting room was a touch of brilliance. It meant we could keep out of the poor weather without any anxiety about missing other mourners or the arrival of the cortege The main room for the service was spacious, tasteful and calming with the water feature.

In all, it made one of the hardest days of my life that much easier.

RECOMMENDATION: "THAT THE INFORMATION BE NOTED"

5. Service times at West Herts Crematorium

When Hemel Hempstead Crematorium was built it was always a hope that once the pressure had been taken off West Herts, we would be able to extend the service times to match the one hour slot offered at the Hemel site. This gives families a 40 minute service time in Chapel rather than the 25 minutes currently offered at West Herts. Most new crematoria are now offering the longer service time. The feedback I am receiving from Funeral Directors is that families are being driven by a longer service time when booking a Crematorium especially if there is not a huge difference in price.

North Herts, Harwood Park, Woollansbrook and the new crematorium in Hatfield have funerals services of between 35 – 45 minutes.

Currently at West Herts we offer 22 services a day. In the South Chapel the services start at 9.00 am and in the North Chapel at 9.20 am. The services run every forty minutes up to 3.40 pm and 4 pm. Even in the winter it is extremely rare to have the diary fully booked. If we changed the West Herts diary to one hour slots we could offer the North Chapel from 9.30 am – 3.30 pm (7 services) and in the South Chapel we could offer 8.30 am and 8.45 am for Direct Cremations and then services from 9.00 am – 3 pm (7 services). We would therefore be offering 16 services a day.

As you will see from the cremation figures Hemel Hempstead has become very popular quicker than we anticipated with most days booking 4-5 services. This has obviously eased the pressure at West Herts and it may now be time to consider extending the times to match at both sites.

Extending of the service times could be done at the same time as the price increase in April or before if the Joint Committee felt that was appropriate.

RECOMMENDATION: "THAT THE JOINT COMMITTEE CONSIDER CHANGING THE SERVICE TIMES AT WEST HERTS TO MATCH THOSE OF THE NEW HEMEL SITE"

6. Organist payments at West Herts

Organists are and always have been paid for each funeral they play on here at West Herts. This could be up to 11 services each day as our timings stand. The opening of Hemel Hempstead Crematorium has already reduced the number of services they play on and if West Herts were to change to an hour slot this would also lower the number of services therefore reducing their income. They are currently paid £20 for each service which lasts 25 minutes. If the service time was extended to 40 minutes the payment for each service would need to be reviewed accordingly.

RECOMMENDATION: "THAT THE JOINT COMMITTEE CONSIDER REVIEWING THE ORGANIST PAYMENTS IF THE SERVICE TIMES INCREASE TO ONE HOUR"

7. Fees and charges 2024/2025

The table below shows proposed charges for 2024/25, reflecting a couple of options in increases. It shows a £50 or £80 increase in cremation fees and a 3% or 5% increase in other charges, effective from 1st April 2024 – these are in line with the increase in charges approved by members 2019/20. As in previous years, all proposed increases are rounded to the nearest whole pound.

Members may wish to consider other levels of increase - if an increase other those shown for cremations and other charges, is approved by the Joint Committee, an amended table showing the approved charges will be circulated to members and officers shortly after the meeting.

Again I have not shown an increase in the Direct Cremation fee so as to remain competitive in this field.

<u>CREMATION FEE, for the cremation of the remains of (VAT exempt)</u>	2023/24	£50	£80
No fee is charged for Body Parts, NVF's, stillborn babies or any child or person under the age of 18 years at the time of death (with or without music)	£0	£0	£0
Direct Cremation. (Service with no attendance, No minister, no music) Monday & Tuesday 9.00 am or 9.15 am	£483	£483	£483
A person whose age at the time of death is 18 years or over	£900	£950	£980
A person whose age at the time of death exceeded 12 years and did not live in the areas of Bedfordshire, Hertfordshire, Buckinghamshire and Middlesex.	£939	£989	£1019
Cremation on a Saturday morning up to and including 11.00 am.	£1045	£1095	£1125
Cremation on a Saturday, from 11.20 am and up to and including 3.00 pm	£1106	£1156	£1186
Cremation on a Sunday or Bank Holiday (excluding Christmas Day) from 10.00 am up to and including 12.00 noon	£1163	£1213	£1243
	2022/23	3%	5%
To receive cremated remains from another Crematorium for either burial (where permissible) or scattering in the Gardens of Remembrance	£66	£68	£69
For the use of Chapel including the provision of music where required for a Memorial Service	£242	£249	£254
For the use of Chapel including the provision of music where required for a Memorial Service on a Saturday, Sunday or Bank Holiday	£316	£325	£332

	2023/24	3%	5%
For the use of Chapel including the provision of music where required for an additional length of service time MONDAY- FRIDAY	£242	£249	£254
For the use of Chapel including the provision of music where required for an additional length of service time Monday – Friday if the funeral service time is extended to one hour.	£500		
For the use of Chapel including the provision of music where required for an additional length of service time on a Saturday, Sunday or Bank Holiday	£285	£294	£299
For the use of Chapel including the provision of music where required for an additional length of service time on a Saturday, Sunday or Bank Holiday if the funeral service time is extended to an hour.	£500		
For the provision of a baby's or child's white metal urn	£10	£10	£11.00
For the forwarding of cremated remains contained in an urn or cardboard container to an address in the United Kingdom; no charge now payable for the container	POA	POA	POA
For the forwarding of cremated remains contained in a casket to an address in the United Kingdom	POA	POA	POA
<u>OTHER DEDICATED MEMORIALS (including VAT at 20% where applicable)</u>	2023/24	3%	5%
Lease of a Memorial Leather Panel Wall Space (5 years)	£139	£143	£146
Provision of new or replacement Inscription Panel	£89	£92	£93
Renewal of a lease of a Memorial Leather Panel Wall Space (5 years)	£139	£143	£146
Lease of a Cloister Wall Space (5 years)	£139	£143	£146
Provision of a Cloister Wall Inscription Panel	£100	£103	£105
Renewal of a lease of a Cloister Wall Space (5 years)	£139	£143	£146
Endowment of a Memorial Rose Bush (5 years)	£190	£196	£200
Renewal of the endowment of a Memorial Rose Bush (5 Years)	£190	£196	£200
Endowment of a Memorial Shrub or Tree (10 years)	£276	£284	£290
Renewal of the endowment of a Memorial Shrub or Tree (10 years)	£276	£284	£290
Provision of commemorative plaque; additional or replacement plaque for above Garden Memorial	£66	£68	£69
Endowment of a Memorial Garden Seat with one commemorative plaque (10 years)	£1046	£1077	£1098
Renewal of the endowment of a Memorial Garden Seat (10 years)	£855	£881	£898
Replacement Memorial Plaque for Garden Seat	£191	£197	£201
Garden Memorial and Bulb Scheme - Amounts as desired			

<u>MEMORIALISATION (including VAT at 20%)</u>	2023/24	3%	5%
Book of Remembrance Charges			
2 line entry	£61	£63	£64
5 line entry	£104	£107	£109
8 line entry	£127	£131	£133
5 line entry with floral emblem	£202	£208	£212
5 line entry with Badge, Crest, Bird or Animal	£223	£230	£234
8 line entry with floral emblem	£237	£244	£249
8 line entry with Badge, Crest, Bird or Animal	£255	£263	£268
8 line entry with full Coat of Arms	£277	£285	£291
Memorial Cards			
2 line entry	£44	£45	£46
5 line entry	£53	£55	£56
8 line entry	£71	£73	£75
Folded Remembrance Cards			
2 line entry	£45	£46	£47
5 line entry	£57	£59	£60
8 line entry	£74	£76	£78
Miniature Book of Remembrance			
2 line entry	£82	£84	£86
5 line entry	£105	£108	£110
8 line entry	£118	£122	£124
Additional Entry on existing Memorial Cards, Folded Card or Miniature Book of Remembrance			
2 line entry	£39	£40	£41
5 line entry	£46	£47	£48
8 line entry	£64	£66	£67

Emblems included in Memorial Cards, Folded Cards, Miniature Books of Remembrance and additional entries	2023/24	3%	5%
Floral Emblem	£109	£112	£114
Badge, Crest or Bird etc	£125	£129	£131
Full Coat of Arms	£173	£178	£182

Recommendation: That the Joint Committee determines the level of increase in charges relating to all types of cremations and memorials for 2024/2025.

8. Annual Open-Air Service of Remembrance and Christmas Trees

As usual the Open Air Service of Remembrance took place in July 2023. It was a lovely afternoon that was well attended. The retiring collection was for the Isabel Hospice in Welwyn Garden City and £544.67 was raised.

The Christmas Tree tags also raised £490.00 for the Hospice. The Hospice was also awarded £12,000 from the Recycling of Metals Scheme that the Crematorium belongs to.

The Hospice for 2024 is the Rennie Grove Peace Hospice Care.

RECOMMENDATION: “THAT THE INFORMATION BE NOTED”

9. Annual Emissions Testing

I continue to work closely with our Environmental Health Officer – Fay Rushby. The annual emissions testing are pencilled in to take place during March 2024. I will report the results to the Joint Committee in June.

RECOMMENDATION: “THAT THE INFORMATION BE NOTED”

Agenda Item 5

PART A

Report to: West Herts Crematorium Joint Committee

Date of Meeting: 29 January 2024

Report of: The Treasurer

Title: EXTERNAL AND INTERNAL AUDITS - 2022/23 OUTCOMES

1:0 **Purpose of Report:**

- 1:1 To consider and approve the Audited 2022/23 Annual Return.
- 1:2 To consider issues raised in the 2022/23 external and internal audits and the proposed actions to be taken.
- 1:3 To confirm the arrangements for external and internal audit.

2:0 **Background**

- 2:1 The Joint Committee is currently subject to two audits:
 - an Internal Audit, focusing mainly on internal systems and procedures, currently undertaken by the Hertfordshire Shared Internal Audit Service (SIAS)
 - an External Audit, which scrutinises the Annual Return and overall governance and financial arrangements. For several years, the accountants at BDO were appointed by the Audit Commission to undertake this for the Joint Committee. The requirement for a formal external audit ceased from 2014/15 - however, the Joint Committee decided at its January 2015 meeting that we should seek to maintain an external audit of the final accounts, and BDO have been engaged to provide a continuation of the previous external audit arrangement.
- 2:2 Findings and recommendations from the audits are reported to members, at least annually, in the form of an Audit Action Plan, which indicates actions planned and taken.

3:0 **Audit Outcomes**

- 3:1 the annual internal audit was completed during 2023 and is considered as part of the Annual Return audit; the final internal audit report is not usually received in time for the June meeting and is therefore reported to the following January meeting.

- 3:2 The internal auditor was able to sign off the internal audit section of the 2022/23 Annual Report (attached as Section 4 of **Appendix A**). There are no new recommendations from this audit. There is one recommendation brought forward.
- 3:3 These recommendations are detailed on the attached Audit Action Plan (**Appendix B**) together with the Treasurer's comments and target implementation dates.
- 3:4 The internal auditor stated in his final report that "Based on the work performed during this audit, we can provide overall **reasonable assurance** that there are effective controls in operation for those elements of the risk management processes covered by this review."
- 3:5 The report of the external auditors, BDO, is currently outstanding.
- 3:6 It is a requirement that the audited Annual Return, together with the Audit Opinion is reported to the Joint Committee for approval and acceptance. The full return is attached as **Appendix A**.

4:0 Future Audit Arrangements

External Audit

- 4:1 Until 2015, there had been a requirement for Joint Committees to have an annual external audit, independent of their constituent bodies. This requirement ceased with the introduction of the "Local Audit and Accountability Act 2014 - Changes to Audit Requirements for Joint Committees", and this was reported to the Joint Committee in January 2015.
- 4:2 However, the Joint Committee agreed with the Treasurer's recommendation that the Crematorium should continue to maintain its own separate accounts and should continue to have them subject to an independent external audit.
- 4:3 BDO have been engaged to provide the external audit since 2015/16. The Treasurer recommends that BDO are once again engaged to provide this service for the 2022/23 accounts subject to the Joint Committee's views. BDO have provided a quoted fee of £2,940 for the 2023/24 audit.
- 4:4 This recommendation may change dependent on the outcomes of the Lead Authority Model.

Internal Audit

- 4:4 The Annual Return has a section (Section 4 of **Appendix A**) which requires an internal auditor to certify that various "internal control objectives" are met. It has therefore been necessary for an internal audit to take place to enable this section to be completed.
- 4:5 For the last ten years the Hertfordshire Shared Internal Audit Service (SIAS) has undertaken the work. SIAS is the principal source of internal audit for Hertfordshire authorities, and the Treasurer has been confident in both the quality of the service provided and the scope and extent of the auditing undertaken.

- 4:6 Although the change brought about by the Local Audit and Accountability Act removed the statutory requirement for an internal audit, the Joint Committee in 2015 did approve the continuation of the annual internal audit exercise, to maintain an independent and alternative view of the Joint Committee's internal systems and procedures. Subject to the members' views, the Treasurer recommends appointing SIAS for a further year.
- 4:7 SIAS have once again been engaged to act as internal auditors for the year 2023/24 and have quoted £2,500 to undertake the work in the 2024/25 financial year.

5:0 **Recommendations**

The Joint Committee is asked to:

- 5:1 Approve and accept the audited 2022/23 Annual Return, including the "Section 3 – External Report 2022/23 Certificate", attached as **Appendix A**.
- 5:2 Review the updated Audit Action Plan (**Appendix C**), showing previous years' audit recommendations, and the progress in implementing them.
- 5:3 Consider the continued engagement of BDO to provide the external audit.
- 5:4 Appoint the Hertfordshire Shared Internal Audit Service as the Joint Committee's internal auditor for 2023/24, as recommended by the Treasurer.

Appendices:

- A 2022/23 Annual Return
B Internal Audit Report
C Audit Action Plan

File Reference: WHCJC Audit files

Contact Officer: For further information on this report please contact Joanne Wagstaffe 01923 727200, or Steve Farrer 01923 727429



Final Internal Audit Report

West Herts Crematorium Small Bodies Annual Return 2022/23

December 2023

Draft Report Issued to:	Jane Thomas – Crematorium Manager & Registrar Stephen Farrer – Technical Accountant (TRDC & WBC Shared Services) Jo Wagstaffe – Treasurer WHJCJ & Chief Executive TRDC
Final Report also Issued to:	Donna Nolan – Clerk to the WHCJC & Chief Executive WBC Alison Scott – Director of Finance (TRDC & WBC Shared Services) Hannah Doney – Head of Finance (TRDC & WBC Shared Services) Colin South – Finance Manager, Systems (TRDC & WBC Shared Services)
Report Status:	Final
Reference:	Z5617/23/038
Overall Assurance:	Reasonable
Recommendations:	2 Advisory Actions

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1. EXECUTIVE SUMMARY

Introduction

- 1.1 This audit enables the completion and sign off of Section 3 of the Small Bodies in England Annual Return for the financial year ended 31 March 2023. This return is no longer a requirement for Small Bodies, but the West Herts Crematorium Joint Committee (WHCJC) decided that they still require an internal and external audit to support continued completion of this annual return.
- 1.2 The West Herts Crematorium is a self-financing organisation serving the Hertfordshire, Bedfordshire, Buckinghamshire, and Middlesex districts. Over 3,200 cremations are undertaken each year.
- 1.3 The Crematorium's activities are overseen by the West Herts Crematorium Joint Committee (WHCJC) comprising five local authorities – Watford Borough Council, St Albans City and District Council, Three Rivers District Council, Dacorum District Council and Hertsmere Borough Council.
- 1.4 The objectives of the audit were:
- a) To ascertain whether there have been any changes to the processes and controls for managing income, expenditure, and significant risks for the Crematorium since the last audit,
 - b) To appraise the adequacy, reliability, and effectiveness of those controls in offsetting any risks that may prevent the achievement of the Crematorium objectives,
 - c) To test the systems to ascertain whether they operate as described,
 - d) To draw conclusions and make recommendations as appropriate and to report to management, and
 - e) To conduct a follow-up of previous audit recommendations, where applicable.

Overall Audit Opinion

- 1.5 Based on the work performed during this audit, we can provide overall **reasonable assurance** that there are effective controls in operation for those elements of the risk management processes covered by this review. These are detailed in the Assurance by Risk Area Table in section 2 below.
- 1.6 For definitions of our assurance levels, please see Appendix A.

Summary of Recommendations

- 1.7 We have not made any recommendations as a result of this review.

Annual Governance Statement

- 1.8 This report provides reasonable levels of assurance to support the Annual Governance Statement.

2. ASSURANCE BY RISK AREA

2.1 Our specific objectives in undertaking this work, as per the Terms of Reference, were to provide the West Herts Crematorium Joint Committee (WHCJC) with assurance on the adequacy and effectiveness of internal controls, processes, and records in place to mitigate risks in the following areas:

Risk Area	No	Limited	Reasonable	Substantial
A. Accounting: Appropriate accounting records have been kept throughout the year.				
B. Financial Regulations and Payments: The Joint Committee's financial regulations have been met, payments were approved, and VAT was appropriately accounted for.				
C. Risk Management: The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.				
D. Budget Setting and Monitoring: The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.				
E. Income: Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.				
F. Petty Cash: Petty cash payments were properly supported by receipts, all expenditure was approved, and VAT appropriately accounted for.				
G. Payroll: Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.				
H. Asset and Investment Registers: Asset and investments registers were complete and				

accurate and properly maintained.				
I. Bank Reconciliations: Periodic and year-end bank account reconciliations were properly carried out.				
J. Year-end Procedures: Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.				
Overall				

2.2 See definitions for the above assurance levels at Appendix A.

2.3 The Crematorium has retained the services of internal audit and a firm of external auditors, as part of the 'third line of defence', to compensate for the inherent risks, review and strengthen the control environment and verify some financial transactions within the available audit time budgets. The responsibility for a sound system of internal control rests with Crematorium Management and the Joint Committee and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Internal audit work should not be relied upon to identify all circumstances of fraud or irregularity.

3. FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS

3.1 There were two medium and two low priority recommendations made in the 2021/22 internal audit report issued in April 2023, relating to the update and review of the Financial Procedure Rules document, the investigation of the difference on the year-end bank reconciliation, the correct processing and authorisation of the purchase orders and invoices and the reconciliation in a timely manner of the petty cash and the appropriateness of transactions paid via these means.

3.2 All of the above actions have been acknowledged and actioned where necessary with the exception of the Financial Procedure Rules document which we acknowledge is due to be completed by March 2024 as approved by the Joint Committee in the June 2022 meeting.

4. SUMMARY OF FINDINGS FOR INTERNAL CONTROL OBJECTIVES

A. Accounting: Appropriate accounting records have been kept properly throughout the year

- 4.1 A service level agreement is in place with the Three Rivers District Council (TRDC) Finance Team to manage the WHCJC accounts. We were satisfied that appropriate accounting records have been kept during the year. Accounting records are supported by a mix of paper and electronic files that provide an adequate audit trail.

B. Financial Regulations and Payments: The Joint Committee's financial regulations have been met, payments were approved, and VAT appropriately accounted for.

- 4.2 We have provided reasonable assurance in this area, due to previously reporting in the 2021/22 audit that the Financial Procedure Rules have not been reviewed since December 2011. We acknowledge the delay in completing this action is due to waiting for the second Crematorium site to be completed, however financial regulations are important for good financial control. We acknowledge that this has been set a completion date by the Joint Committee for the Financial Procedure Rules to be updated and reviewed by March 2024 therefore an **Advisory Action** has been applied with the endorsement that this is implemented by said date.
- 4.3 Payments to HMRC for VAT are setup in Xero to meet the required deadline of one calendar month plus seven working days. Upon viewing a selection of bank statements, we can confirm that the payments to HMRC were completed within the required time limit.

C. Risk Management: The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

- 4.4 The Risk Register and Business Continuity Plan documents are reviewed annually, and both these papers were reviewed and approved at the WHCJC meeting in June 2022.

D. Budget Setting and Monitoring: The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

- 4.5 The Budget Strategy is reviewed annually which includes a ten-year forward projection. Under the current Financial Procedure Rules, it states, "*a monitoring process is in place to review regularly the effectiveness and operation of budget preparation and to ensure that any corrective action is taken*" The budget monitors are also required to be sent to various officers, including the CEOs, of the five local authorities and Crematorium staff. During discussions with the Technical Accountant, who is the main officer for TRDC providing management accounting support to the Crematorium they confirmed that during the year 2022/23 budget monitors were provided six times. With the Financial Procedures Policy being updated in the near

future we advise that there is a specific mention of when the budget monitors are to be produced.

- 4.6 We confirmed that reserves are maintained across several accounts and investments. Balances as of 31 March 2023 reserves were verified with the appropriate statements.

E. Income: Income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.

- 4.7 We established that the fees and charges for 2022/23 were reviewed and approved at the WHCJC meeting on 10 January 2022.

- 4.8 During the audit we sample tested 5 different areas of services over two separate months (May & December 2022) and can conclude that in these cases the income tested was found to be charged in line with the agreed fees and or charges, the income was received in a timely manner and where VAT was applicable, this was accounted for appropriately.

F. Petty Cash: Petty Cash payments were properly supported by receipts, expenditure was approved, and VAT appropriately accounted for.

- 4.9 After completing some sample testing, we found that suitable documentation accompanied each sample checked. This included a Petty Cash Claim Form fully completed with 2 different approval signatories observed. In last year's audit it was stated that the claim for 'Glasses and Eye Tests' were classed as a staff benefit and therefore should be paid through Payroll.
- 4.10 During the sample testing we identified 3 payments throughout the year being attributed towards 'Glasses and or Eye Tests'. It was confirmed by the Technical Accountant that as of 1 April 2023 the Crematorium staff would be under the banner of TRDC and so any payments of this type would automatically go through Payroll. We acknowledge that all the samples tested were correctly recorded and accounted for.

G. Payroll: Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.

- 4.11 We randomly tested four staff members from the December 2022 payroll and confirmed that their salaries were paid as approved. It was also confirmed by the Technical Accountant that no allowances were paid to members.
- 4.12 Payroll is outsourced to an external provider, Midland, who are responsible for the calculations relating to PAYE and NI but a member of the TRDC payroll department sign off all payroll certificates after checking the amounts on a monthly basis.

H. Asset and Investment Registers: Asset and investment registers were complete and accurate and properly maintained.

4.13 We identified that the Asset and Investment Registers have been reviewed and approved on an annual basis, but we were advised that these are not presented to the Joint Committee as individual items but fall under the wider Annual Governance Statement.

4.14 The Technical Accountant maintains the Asset and Investment Registers. We would issue an **Advisory Action** that the Asset Register, which is mainly for items kept at the Crematorium, is maintained by a member of the Crematorium staff with the Technical Accountant reviewing it annually as best practice.

I. Bank Reconciliations: Periodic and year-end bank account reconciliations were properly carried out.

4.15 We confirmed that monthly bank account reconciliations were completed between the cashbook and bank statement. We reviewed the 2022/23 year-end bank reconciliation and noted that there was a difference of £4,391.00 relating to income that had not yet appeared on the bank statement. This amount was accounted for in the following month, April 2023.





4.16 It should be noted that within the limited audit budget, we have not conducted a full re-performance of any bank reconciliations although the Technical Accountant walked through the process that he would conduct each month.

J. Year-End Procedures: Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

4.17 We confirmed that the accounting records are prepared using the accruals accounting basis. Our work included a review of the cashbook, income, and expenditure during the year. This provided a good audit trail through to the final accounts where end of year debtors and creditors are included.

4.18 We also viewed the Creditors and Debtors spreadsheet and found them to be adequately recorded and completed. We were advised that a new system, Epitaph, was implemented in mid-April 2023 which has allowed the process to move from manual accounting to digital, hence becoming more efficient and allowing the process of a clear audit trail being followed mainly in relation to chasing debtors.

Assurance Level	Definition
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Priority Level		Definition
Corporate	Critical	 Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e., reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
Service	High	 Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
	Medium	 Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low	 Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.

WEST HERTS CREMATORIUM – AUDIT ACTION PLAN – UPDATED December 2023

(The shaded items have been completed)

Finding		Auditor's Recommendation	Implementation	
	Description		By whom	By when / Comments
1.	<p><u>Internal Audit findings – July 2021:</u></p> <p>B. The body's financial regulations</p> <p>The Financial Procedure Rules were last updated in December 2011.</p> <p>Following a number of service developments, changes following the retirement of the previous Accountant and the introduction of a new accounting system and accounting arrangements following the transfer of Finance resource to Three Rivers District Council in October 2019 the Rules are now out-of-date.</p> <p><u>Associated Risk</u></p> <p>Policy and procedures not in place or out of date may lead to poor working practices. This could lead to inappropriate or fraudulent activity resulting in financial loss or reputational damage.</p>	<p>(Repeated from the 2019/20 audit)</p> <p>a) We recommend that the Financial Procedure Rules are reviewed and updated to incorporate all current procedures and systems in place.</p> <p>b) Following the review, they should be formally approved by the Joint Committee. In addition, version control details should be recorded on the front page to record approval and review details.</p>	<p>Agreed: Yes Responsible Officer: Stephen Farrer– Assistant Finance Manager (TRDC)</p> <p>Treasurer/ Surveyor/ Manager</p>	<p>Action to be taken: The Treasurer to the Joint Committee has decided that this work will be undertaken upon the signing of the new lead authority legal agreement. This should therefore be completed during the 2023/24 Financial year.</p>

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	Original Budget £	Actual to 31st Oct £	Revised Budget £											
	REVENUE ACCOUNT													
	EXPENDITURE													
	Employees													
82,673	Fees - Organists	81,900	36,049	78,000		80,000								
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	Currently paid by TRDC - requires recharge	575,500	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	Possible 4th Honorary officer from Jan	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869
0	Recruitment - Advertising and expenses	0	0	0	Now done through the TRDC website at reduced cost	0	0	0	0	0	0	0	0	0
481	Training	500	0	750	PCI Compliance Training	750	773	796	820	844	869	896	922	950
	Premises													
	Repairs and Maintenance - Buildings and Grounds													
21,804	Managers Items - Buildings	27,300	6,988	27,500		28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470
24,939	Managers Items - Grounds	31,500	9,644	31,500		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170
16,152	Surveyors Items - Buildings	26,250	7,493	26,250		27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203
	Repairs and Maintenance - Buildings and Grounds Special Items:													
38,948	Previous year's items													
	Payments against Earmarked Reserves in year													
	Repairs and Maintenance - Special Items													
21,200	2022/23 Surveyor's Items (see list below)		8,331				60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	Breakdown provided in Surveyors proposed Budget	108,000								
	2022/23 Manager's Items (see list below)													
	2022/23 Manager's Items (see list below)													
	Contractual Maintenance													
31,339	Contractual Maintenance	50,000	43,839	75,000	Breakdown provided in Surveyors proposed Budget	57,000	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	Set for 10years(ended July) - new contract to begin once legal agreement signed/ follow up with david	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
77,991	Gas	240,000	108,224	240,000	Based on Laser Tariff Forecast	170,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481
102,451	Electricity	100,000	40,882	100,000	Based on Laser Tariff Forecast	90,000	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792
23,420	Water	25,000	6,363	12,500		13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170
0	Environmental Monitoring	1,607	2,303	2,500	based on 2 visits a year from a TRDC staff member & added inflation charge	2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484
	Supplies and Services													
	Furniture, Fittings and Equipment	1,575	7,447	8,000		8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084
6,710	Printing and Stationery	8,400	5,353	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084
3,784	Postages	5,513	2,043	5,500		5,750	5,923	6,100	6,283	6,472	6,666	6,866	7,072	7,284
7,697	Telephones	7,350	4,494	7,350		7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501
48,000	Yaboo	52,500	26,162	55,000		56,750	0	0	0	0	0	0	0	0
2,013	Drinking water	2,310	3,413	6,000		6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854
31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788
1,116	Remembrance Services	3,000	639	640		3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800
56,945	Fees - Medical Referees	0	26,641	47,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339
67,849	Consultancy Fees - management support	10,000	55,892	60,000	Legal work for Lead Authority Model	10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460
	Memorialisation etc													
28,704	Plaques	26,250	14,157	15,000		15,500	15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635
4,916	Urns / Polytainers	2,625	3,440	6,000		6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854
0	Memorial Writing													
	- Book of Remembrance													
	- Cards and Booklets	17,000	0	10,000		10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301
	- Service/Hymn Books													
23,975	Miscellaneous Expenses	26,250	9,385	17,500		18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802
101,788	Other authorities - Salary Recharges	136,500	5,113	136,500		140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000		144,000	148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415
250,000	Return to Constituent Councils	250,000	0	250,000	Fixed costs - removed in 24/25 for 1 year	0	250,000	250,000	250,000	0	0	250,000	250,000	250,000
0	Write Offs	0	315	0		0								
	Capital Financing													
	Direct Revenue Financing:													
				100,000		100,000	100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000
	Other Capital Projects:													
208,483	Total Project Costs for New Site			0		0								
	Previous years' items													
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000
180,443	Depreciation	194,803	0	194,803	Calculated as Straight Line	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803
252,037	Loan Interest/Repayment				Moved to New Site									
0	Business Rates	0	0	150,000	Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
0	Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0
0	Hosting Fee - TRDC	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593		2,376,703	2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858

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BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
REVENUE ACCOUNT														
EXPENDITURE				Inflation rate 3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees						0	0	0	0	0	0	0	0	0
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Waste	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Cleaning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates			130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to:	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,141,140)	(1,205,903)	(1,273,526)	(1,344,120)	(1,417,803)	(1,460,338)	(1,504,148)	(1,549,272)	(1,595,750)	(1,595,750)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300)	(10,609)	(10,927)	(11,255)	(11,593)	(11,941)	(12,299)	(12,668)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(5,796)	(5,970)	(6,149)	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(23,185)	(23,881)	(24,597)	(25,335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900)	(31,827)	(32,782)	(33,765)	(34,778)	(35,822)	(36,896)	(38,003)	(39,143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,172,640)	(1,238,273)	(1,306,792)	(1,378,309)	(1,452,943)	(1,496,456)	(1,541,275)	(1,587,438)	(1,634,987)	(1,636,089)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		871,905	444,941	450,211	400,182	460,300	380,401	356,058	334,692	307,964	328,335
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		655,905	228,941	234,211	184,182	244,300	164,401	140,058	118,692	91,964	112,335

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

			2023/24													
Code:			Original Budget	Actual to 31st Oct	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
Main	Sub	Detail	£	£	£											
					900											
						Increase adult cremation fee to:	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
WHC	80	(2,000,000)	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,233,230)	(3,416,726)	(3,608,322)	(3,808,339)	(4,017,110)	(4,137,623)	(4,261,752)	(4,389,604)	(4,521,292)	(4,521,292)
		(7,352)	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		(128,426)	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,158)
		(3,160)	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,037)
		(7,393)	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,464)
		(30,806)	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,606)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(65,758)	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,640)
		(16,627)	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
		(29,454)	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,077)
		(60,992)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,777)
		0	300,000	0	0		0	0	0	0	0	0	0	0	0	0
		0	30,000	0	0		0	0	0	0	0	0	0	0	0	0
		(2,349,970)	(2,919,688)	(1,555,101)	(3,017,500)		(3,569,533)	(3,763,858)	(3,969,972)	(4,185,223)	(4,411,973)	(4,551,239)	(4,686,636)	(4,826,095)	(4,969,738)	(4,982,051)
		332,594	754,846	268,961	2,273,807		851,716	443,724	471,186	285,703	389,525	1,348,276	339,390	2,445	(60,929)	9,462
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		0	0	0	(150,000)		0	0	0	0	0	0	0	0	0	0
		(180,443)	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)
		162,151	344,043	268,961	1,713,004		440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
		(300,000)	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
		(1,737,026)	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	183,583	216,504	276,887	151,786	130,508	1,067,981	996,569	588,210	116,478
		(2,037,026)	(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(233,308)	344,043	268,961	1,713,004		440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
		(2,270,334)	(1,926,291)	(2,001,373)	(557,330)		(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	11									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	2,860	2,145	2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431
Income	- 1,866,150	- 2,092,090	- 2,210,823	- 2,334,797	- 2,464,220	- 2,599,306	- 2,677,286	- 2,757,604	- 2,840,332	- 2,925,542
New facility		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,141,140.00	- 1,205,903.40	- 1,273,525.58	- 1,344,119.77	- 1,417,803.45	- 1,460,337.55	- 1,504,147.68	- 1,549,272.11	- 1,595,750.27
Cost per Cremation		870	950	979	1008	1038	1069	1101	1134	1168
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 1,866,150.00	- 2,092,090.00	- 2,210,822.90	- 2,334,796.89	- 2,464,219.58	- 2,599,306.32	- 2,677,285.51	- 2,757,604.08	- 2,840,332.20	- 2,925,542.16
New Facility	- 1,017,900.00	- 1,141,140.00	- 1,205,903.40	- 1,273,525.58	- 1,344,119.77	- 1,417,803.45	- 1,460,337.55	- 1,504,147.68	- 1,549,272.11	- 1,595,750.27
Total Income	- 2,884,050.00	- 3,233,230.00	- 3,416,726.30	- 3,608,322.47	- 3,808,339.36	- 4,017,109.77	- 4,137,623.06	- 4,261,751.75	- 4,389,604.31	- 4,521,292.44

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)
Add Surplus (-) / Deficit	1,713,004	440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
Balance Carried Forward	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

		2023/24			2024/25											
2022/23 Actual £		Original Budget £	Actual to 31st Oct £	Revised Budget £	2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
		Inflation rate														
		3%														
REVENUE ACCOUNT																
EXPENDITURE																
Employees																
82,673	Fees - Organists	81,900	36,049	78,000	80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	575,500	Currently paid by TRDC - requires recharge	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897	
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	Possible 4th Honourary officer from Jan	22,860	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705	
0	Recruitment - Advertising and expenses	0	0	0	0	Now done through the TRDC website at reduced cost	0	0	0	0	0	0	0	0	0	
481	Training	500	0	750	750	PCI Compliance Training	773	796	820	844	869	896	922	950	979	
Premises																
Repairs and Maintenance - Buildings and Grounds																
21,804	Managers Items - Buildings	27,300	6,988	27,500	28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	
24,939	Managers Items - Grounds	31,500	9,644	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405	
16,152	Surveyors Items - Buildings	26,250	7,493	26,250	27,000		27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229	
Repairs and Maintenance - Buildings and Grounds																
Special Items:																
Previous year's items																
Payments against Earmarked Reserves in year																
Repairs and Maintenance - Special Items																
21,200	2022/23 Surveyor's Items (see list below)		8,331				60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	108,000	Breakdown provided in Surveyors proposed Budget										
	2022/23 Manager's Items (see list below)															
	2022/23 Manager's Items (see list below)															
Contractual Maintenance																
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	Breakdown provided in Surveyors proposed Budget	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	Set for 10years(ended July) - new contract to begin once legal agreement signed/ follow up with david	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
77,991	Gas	240,000	108,224	240,000	170,000	Based on Laser Tariff Forecast	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	
102,451	Electricity	100,000	40,882	100,000	90,000	Based on Laser Tariff Forecast	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	
23,420	Water	25,000	6,363	12,500	13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405	
0	Environmental Monitoring	1,607	2,303	2,500	2,750	based on 2 visits a year from a TRDC staff member & added inflation charge	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588	
Supplies and Services																
6,153	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764	
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417	
6,710	Printing and Stationery	8,400	5,353	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417	
3,784	Postages	5,513	2,043	5,500	5,750		5,923	6,100	6,283	6,472	6,666	6,866	7,072	7,284	7,502	
7,697	Telephones	7,350	4,494	7,350	7,500		7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	
48,000	Yaboo	52,500	26,162	55,000	56,750		0	0	0	0	0	0	0	0	0	
2,013	Drinking water	2,310	3,413	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090	
31,070	Insurances	42,000	0	42,000	43,250		44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431	
1,116	Remembrance Services	3,000	639	640	3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	
56,945	Fees - Medical Referees	0	26,641	47,000	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	Legal work for Lead Authority Model	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	
Memorialisation etc																
28,704	Plaques	26,250	14,157	15,000	15,500		15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224	
4,916	Urns / Polytainers	2,625	3,440	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090	
0	Memorial Writing															
	- Book of Remembrance															
	- Cards and Booklets	17,000	0	10,000	10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700	
	- Service/Hymn Books															
23,975	Miscellaneous Expenses	26,250	9,385	17,500	18,000		18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486	
101,788	Other authorities - Salary Recharges	136,500	5,113	136,500	140,500		144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321	
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000	144,000		148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887	
250,000	Return to Constituent Councils	250,000	0	250,000	0	Fixed costs - removed in 24/25 for 1 year	250,000	250,000	250,000	0	0	250,000	250,000	250,000	250,000	
0	Write Offs	0	315	0												
Capital Financing																
Direct Revenue Financing:																
	Other Capital Projects:			100,000	100,000		100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000	
208,483	Total Project Costs for New Site			0	0											
Previous years' items																
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000	
180,443	Depreciation	194,803	0	194,803	194,803	Calculated as Straight Line	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	
252,037	Loan Interest/Repayment					Moved to New Site										
0	Business Rates	0	0	150,000	150,000	Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
0	Less Business Rates Growth	0	0	0	0	TBC	0	0	0	0	0	0	0	0	0	
0	Hosting Fee - TRDC	0	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703		2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090	

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WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	Original Budget £	Actual to 31st Oct £	Revised Budget £											
			Current:		Increase adult cremation fee to:									
			900	900	900									
						5.00%								
						979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
(2,425,459)	(1,957,500)	(1,224,691)	(2,000,000)	(2,092,000)	Assume fee stays at £900 for 2024/25	(2,210,823)	(2,334,797)	(2,464,220)	(2,599,306)	(2,677,286)	(2,757,604)	(2,840,332)	(2,925,542)	(2,925,542)
(7,352)	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
(128,426)	(86,625)	(88,531)	(150,000)	(115,875)		(124,913)	(134,566)	(144,871)	(155,870)	(167,608)	(175,988)	(184,787)	(194,027)	(203,728)
(3,160)	(2,363)	(1,684)	(3,000)	(2,318)		(2,498)	(2,691)	(2,897)	(3,117)	(3,352)	(3,520)	(3,696)	(3,881)	(4,075)
(7,393)	(4,725)	(4,385)	(6,000)	(4,635)		(4,997)	(5,383)	(5,795)	(6,235)	(6,704)	(7,040)	(7,391)	(7,761)	(8,149)
(30,808)	(19,688)	(13,592)	(25,000)	(19,313)		(20,819)	(22,428)	(24,145)	(25,978)	(27,935)	(29,331)	(30,799)	(32,338)	(33,955)
0	0	0	0	0		0	0	0	0	0	0	0	0	0
(65,758)	(44,100)	(27,801)	(50,000)	(38,625)		(41,638)	(44,855)	(48,290)	(51,957)	(55,869)	(58,663)	(61,596)	(64,676)	(67,909)
(16,627)	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
(29,454)	(19,688)	(20,453)	(35,000)	(27,038)		(29,146)	(31,399)	(33,803)	(36,370)	(39,108)	(41,064)	(43,117)	(45,273)	(47,537)
(60,992)	(45,000)	(41,069)	(70,000)	(52,500)		(56,595)	(60,968)	(65,637)	(70,621)	(75,939)	(79,736)	(83,722)	(87,909)	(92,304)
(2,775,429)	(2,196,688)	(1,447,379)	(2,387,600)	(2,386,893)		(2,530,929)	(2,674,586)	(2,825,159)	(2,984,955)	(3,089,301)	(3,188,445)	(3,290,940)	(3,396,906)	(3,418,699)
(202,865)	106,632	(479,611)	292,093	(20,190)		(6,561)	9,568	(132,724)	(96,701)	933,357	(59,752)	(384,530)	(431,048)	(391,609)
150,000	DEBIT: Transfers to Earmarked Reserves in year													
	Transfer to Renewal and Repairs Fund													
0	CREDIT: Application of Earmarked Reserves in year													
	Application of Renewal and Repairs Fund													
(180,443)	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)
(233,308)	(88,171)		97,290	(214,993)		(201,364)	(185,235)	(327,527)	(291,504)	738,554	(254,555)	(579,333)	(625,851)	(586,412)
	SURPLUS / RESERVES ACCOUNT													
(300,000)	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(1,737,026)	(1,970,334)		(1,970,334)	(1,873,044)		(2,088,036)	(2,289,401)	(2,474,636)	(2,802,163)	(3,093,667)	(2,355,113)	(2,609,668)	(3,189,001)	(3,814,852)
(2,037,026)	(2,270,334)		(2,270,334)	(2,173,044)		(2,388,036)	(2,589,401)	(2,774,636)	(3,102,163)	(3,393,667)	(2,655,113)	(2,909,668)	(3,489,001)	(4,114,852)
0	Add Surplus(-)/Deduct Deficit to Revenue Acct													
(233,308)	(88,171)		97,290	(214,993)		(201,364)	(185,235)	(327,527)	(291,504)	738,554	(254,555)	(579,333)	(625,851)	(586,412)
(2,270,334)	(2,358,505)		(2,173,044)	(2,388,036)		(2,589,401)	(2,774,636)	(3,102,163)	(3,393,667)	(2,655,113)	(2,909,668)	(3,489,001)	(4,114,852)	(4,701,264)
	Special Items:													
	Surveyor's Items:													
	2023/24 Items													
				25,000										
				3,500										
				2,250										
				5,000										
				3,000										
				12,500										
				6,000										
				2,750										
				60,000										
				0										

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	£	£	£											
REVENUE ACCOUNT														
				Inflation rate										
EXPENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees						0	0	0	0	0	0	0	0	0
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Utilities														
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Water	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Waste and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates				Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorun	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to: 5.00%	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,141,140)	(1,205,903)	(1,273,526)	(1,344,120)	(1,417,803)	(1,460,338)	(1,504,148)	(1,549,272)	(1,595,750)	(1,595,750)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		(40,000)	(42,000)	(44,100)	(46,305)	(48,620)	(51,051)	(53,604)	(56,284)	(59,098)	(62,053)
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,100)	(2,205)	(2,315)	(2,431)	(2,553)	(2,680)	(2,814)	(2,955)	(3,103)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,100)	(2,205)	(2,315)	(2,431)	(2,553)	(2,680)	(2,814)	(2,955)	(3,103)
Plaques	0	0	0		(10,000)	(10,500)	(11,025)	(11,576)	(12,155)	(12,763)	(13,401)	(14,071)	(14,775)	(15,513)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,250)	(5,513)	(5,788)	(6,078)	(6,381)	(6,700)	(7,036)	(7,387)	(7,757)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(21,000)	(22,050)	(23,153)	(24,310)	(25,526)	(26,802)	(28,142)	(29,549)	(31,027)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(31,500)	(33,075)	(34,729)	(36,465)	(38,288)	(40,203)	(42,213)	(44,324)	(46,540)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,252,640)	(1,322,853)	(1,396,198)	(1,472,801)	(1,552,794)	(1,601,952)	(1,652,718)	(1,705,146)	(1,759,293)	(1,767,345)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		791,905	360,361	360,805	305,690	360,450	274,905	244,615	216,984	183,658	197,078
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		575,905	144,361	144,805	89,690	144,450	58,905	28,615	984	(32,342)	(18,922)

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

Code: Main Sub Detail	2022/23 Actual £	SUMMARY	2023/24			2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
			Original Budget £	Actual to 31st Oct £	Revised Budget £										
		REVENUE ACCOUNT													
		EXPENDITURE		Inflation rate		Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate
				3%		3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
		Employees													
G102	82,673	Fees - Organists	81,900	36,049	78,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382
G105001	553,236	Salaries - Manager and Staff	772,500	320,384	660,000	805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	1,050,995
G105002	15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
G107	0	Recruitment - Advertising and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
G108	481	Training	500	0	750	750	773	796	820	844	869	896	922	950	979
		Premises													
		Repairs and Maintenance - Buildings and Grounds													
G210	21,804	Managers Items - Buildings	27,300	7,005	27,750	43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	56,105
G213	24,939	Managers Items - Grounds	31,500	9,899	32,500	52,500	54,075	55,697	57,368	59,089	60,862	62,688	64,568	66,505	68,501
G211	16,152	Surveyors Items - Buildings	26,250	7,493	26,250	42,000	43,260	44,558	45,895	47,271	48,690	50,150	51,655	53,204	54,800
		Repairs and Maintenance - Buildings and Grounds Special Items:													
	38,948	Previous year's items		8,331											
		Payments against Earmarked Reserves in year													
		Repairs and Maintenance - Special Items													
	21,200	Surveyor's Items	60,000	30,456	60,000	196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	144,746
	0	Contractual Maintenance													
G215	31,339	Contractual Maintenance	50,000	48,098	80,000	67,000	69,010	71,080	73,213	75,409	77,671	80,002	82,402	84,874	87,420
G215003	120,390	Contractual Cremator Maintenance	150,000	74,780	151,000	185,000	186,050	187,132	188,245	189,393	190,575	191,792	193,046	194,337	195,667
G217	77,991	Gas	360,000	108,734	290,000	270,000	253,000	260,590	268,408	276,460	284,754	293,296	302,095	311,158	320,493
G218	102,451	Electricity	150,000	40,882	125,000	140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	141,245
G221	23,420	Water	50,000	6,363	25,000	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058
G226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500	65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84,810
G229	0	Environmental Monitoring	3,214	2,303	4,107	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176
		Supplies and Services													
G342	1,199	Furniture, Fittings and Equipment	1,575	7,729	9,000	10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	14,026
G343	6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
G344	6,710	Printing and Stationery	8,400	5,628	9,400	11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	14,679
G345	3,784	Postages	5,513	2,043	5,500	8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764
G346	7,697	Telephones	7,350	4,934	8,350	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
G216	48,000	Yaboo	52,500	32,266	67,000	71,750	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
G360	2,013	Drinking water	2,310	3,413	6,000	12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	15,918
G362	31,070	Insurances	42,000	0	42,000	43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431
G363	1,116	Remembrance Services	3,000	639	640	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
G364	56,945	Fees - Medical Referees	0	26,641	47,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
G364002	67,849	Consultancy Fees - management support	10,000	55,692	60,000	10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534
		Memorialisation etc													
G365001	28,704	Plaques	26,250	14,157	15,000	20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	26,748
G365002	4,916	Urns / Polyainers	2,625	3,440	6,000	8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	11,352
		Memorial Writing													
G366001		- Book of Remembrance													
G366002	10,000	- Cards and Booklets	17,000	0	35,000	20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	26,748
G366002		- Service/Hymn Books													
G367	23,975	Miscellaneous Expenses	26,250	9,431	17,750	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534
G368	101,788	Other Authorities - Salary Recharges	136,500	5,113	136,500	140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321
G369	133,088	Non-reclaimable VAT on Revenue Expenditure	140,038	82,192	155,000	173,000	179,320	183,770	188,353	193,073	198,935	203,944	210,102	215,415	220,887
G490	250,000	Return to Constituent Councils	300,000	0	250,000	0	250,000	250,000	250,000	250,000	0	250,000	250,000	250,000	250,000
G580005	0	Write Offs	0	315	0										
		Capital Financing													
G470		Loan Repayment Principle	300,000	(252,037)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	252,037	Loan Repayment Interest	332,107	332,107	332,107	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
	100,000	Direct Revenue Financing:			100,000	100,000	100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000
G471017	0	Other Capital Projects:	0	0	0	25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
		New Facility Planning				0	0	0	0	0	0	0	0	0	0
	208,483	New Crematorium Facility	0	761,972	1,216,000	300,000	0	0	0	0	0	0	0	0	0
		Previous years' items	0	0	0	0	0	0	0	0	0	0	0	0	0
001	0	Non-reclaimable VAT on Capital projects	0	0	100,000	40,000	25,000	25,000	32,000	30,000	110,000	310,000	30,000	30,000	30,000
	180,443	Depreciation	410,803	0	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803
	0	Business Rates	0	0	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
	0	Less Business Rates Growth	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	Hosting Fee	0	0	50,000	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
		Hosting Fees for 2 years repaid over 10													
	2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,291,307	4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,099,515	5,026,026	4,828,540	4,908,809	4,991,513

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WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

			2023/24													
Code: Main Sub Detail			Original Budget	Actual to 31st Oct	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
2022/23 Actual			£	£	£											
SUMMARY					900											
						Increase adult cremation fee to:	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
WHC	80	(2,000,000)	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,233,230)	(3,416,726)	(3,608,322)	(3,808,339)	(4,017,110)	(4,137,623)	(4,261,752)	(4,389,604)	(4,521,292)	(4,521,292)
		(7,352)	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		(128,426)	(86,625)	(88,531)	(150,000)		(155,875)	(166,913)	(178,666)	(191,176)	(204,491)	(218,659)	(229,592)	(241,071)	(253,125)	(265,781)
		(3,160)	(2,363)	(1,684)	(3,000)		(4,318)	(4,598)	(4,896)	(5,213)	(5,548)	(5,905)	(6,200)	(6,510)	(6,835)	(7,177)
		(7,393)	(4,725)	(4,385)	(6,000)		(6,635)	(7,097)	(7,588)	(8,110)	(8,666)	(9,257)	(9,720)	(10,206)	(10,716)	(11,252)
		(30,806)	(19,688)	(13,592)	(25,000)		(29,313)	(31,319)	(33,453)	(35,721)	(38,133)	(40,697)	(42,732)	(44,869)	(47,112)	(49,468)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(65,758)	(44,100)	(27,801)	(50,000)		(43,625)	(46,888)	(50,368)	(54,078)	(58,034)	(62,251)	(65,363)	(68,631)	(72,063)	(75,666)
		(16,627)	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
		(29,454)	(19,688)	(20,453)	(35,000)		(47,038)	(50,146)	(53,449)	(56,956)	(60,680)	(64,634)	(67,866)	(71,259)	(74,822)	(78,563)
		(60,992)	(45,000)	(47,052)	(100,000)		(82,500)	(88,095)	(94,043)	(100,366)	(107,086)	(114,227)	(119,939)	(125,935)	(132,232)	(138,844)
		0	300,000	0	0		0	0	0	0	0	0	0	0	0	0
		0	30,000	0	0		0	0	0	0	0	0	0	0	0	0
		(2,349,970)	(2,919,688)	(1,555,101)	(3,017,500)		(3,649,533)	(3,853,782)	(4,070,784)	(4,297,960)	(4,537,749)	(4,691,253)	(4,841,163)	(4,996,086)	(5,156,198)	(5,186,044)
		332,594	754,846	268,961	2,273,807		771,716	353,800	370,373	172,966	263,749	1,208,262	184,863	(167,546)	(247,390)	(194,531)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		0	0	0	(150,000)		0	0	0	0	0	0	0	0	0	0
		(180,443)	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)
		162,151	344,043	268,961	1,713,004		360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
SURPLUS / RESERVES ACCOUNT																
		(300,000)	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
		(1,737,026)	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	103,583	46,579	6,149	(231,688)	(378,742)	418,717	192,778	(385,572)	(1,043,764)
		(2,037,026)	(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(233,308)	344,043	268,961	1,713,004		360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
		(2,270,334)	(1,926,291)	(2,001,373)	(557,330)		(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	11									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	2,860	2,145	2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431
Income	- 1,866,150	- 2,092,090	- 2,210,823	- 2,334,797	- 2,464,220	- 2,599,306	- 2,677,286	- 2,757,604	- 2,840,332	- 2,925,542
New facility										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,141,140.00	- 1,205,903.40	- 1,273,525.58	- 1,344,119.77	- 1,417,803.45	- 1,460,337.55	- 1,504,147.68	- 1,549,272.11	- 1,595,750.27
Cost per Cremation		870	950	979	1008	1038	1069	1101	1134	1168
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 1,866,150.00	- 2,092,090.00	- 2,210,822.90	- 2,334,796.89	- 2,464,219.58	- 2,599,306.32	- 2,677,285.51	- 2,757,604.08	- 2,840,332.20	- 2,925,542.16
New Facility	- 1,017,900.00	- 1,141,140.00	- 1,205,903.40	- 1,273,525.58	- 1,344,119.77	- 1,417,803.45	- 1,460,337.55	- 1,504,147.68	- 1,549,272.11	- 1,595,750.27
Total Income	- 2,884,050.00	- 3,233,230.00	- 3,416,726.30	- 3,608,322.47	- 3,808,339.36	- 4,017,109.77	- 4,137,623.06	- 4,261,751.75	- 4,389,604.31	- 4,521,292.44

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)
Add Surplus (-) / Deficit	1,713,004	360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
Balance Carried Forward	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
	Original Budget £	Actual to 31st Oct £	Revised Budget £												
	REVENUE ACCOUNT														
	EXPENDITURE														
	Employees														
82,673	Fees - Organists	81,900	36,049	78,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	575,500	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897	
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	22,860	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705	
0	Recruitment - Advertising and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
481	Training	500	0	750	750	773	796	820	844	869	896	922	950	979	
	Premises														
	Repairs and Maintenance - Buildings and Grounds														
21,804	Managers Items - Buildings	27,300	6,988	27,500	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	
24,939	Managers Items - Grounds	31,500	9,644	31,500	32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405	
16,152	Surveyors Items - Buildings	26,250	7,493	26,250	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229	
	Repairs and Maintenance - Buildings and Grounds														
	Special Items:														
38,948	Previous year's items														
	Payments against Earmarked Reserves in year														
	Repairs and Maintenance - Special Items														
21,200	2022/23 Surveyor's Items (see list below)		8,331			60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	108,000										
	2022/23 Manager's Items (see list below)														
	2022/23 Manager's Items (see list below)														
	Contractual Maintenance														
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
77,991	Gas	240,000	108,224	240,000	170,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	
102,451	Electricity	100,000	40,882	100,000	90,000	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	
23,420	Water	25,000	6,363	12,500	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405	
0	Environmental Monitoring	1,607	2,303	2,500	2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588	
	Supplies and Services														
	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764	
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417	
6,710	Printing and Stationery	8,400	5,353	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417	
3,784	Postages	5,513	2,043	5,500	5,750	5,923	6,100	6,283	6,472	6,666	6,866	7,072	7,284	7,502	
7,697	Telephones	7,350	4,494	7,350	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	
48,000	Yaboo	52,500	26,162	55,000	56,750	0	0	0	0	0	0	0	0	0	
2,013	Drinking water	2,310	3,413	6,000	6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090	
31,070	Insurances	42,000	0	42,000	43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431	
1,116	Remembrance Services	3,000	639	640	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	
56,945	Fees - Medical Referees	0	26,641	47,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	
	Memorialisation etc														
28,704	Plaques	26,250	14,157	15,000	15,500	15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224	
4,916	Urns / Polytainers	2,625	3,440	6,000	6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090	
0	Memorial Writing														
	- Book of Remembrance														
	- Cards and Booklets	17,000	0	10,000	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700	
	- Service/Hymn Books														
23,975	Miscellaneous Expenses	26,250	9,385	17,500	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486	
101,788	Other authorities - Salary Recharges	136,500	5,113	136,500	140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321	
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000	144,000	148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887	
250,000	Return to Constituent Councils	250,000	0	250,000	0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	250,000	
0	Write Offs	0	315	0											
	Capital Financing														
	Direct Revenue Financing:														
	Other Capital Projects:														
208,483	Total Project Costs for New Site			0	0										
	Previous years' items														
0	Non-reclaimable VAT on Capital projects					20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000	
180,443	Depreciation	194,803	0	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	
252,037	Loan Interest/Repayment														
0	Business Rates	0	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
0	Less Business Rates Growth	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	Hosting Fee - TRDC	0	0	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703	2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090	

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	Original Budget £	Actual to 31st Oct £	Revised Budget £											
			Current:	Increase adult cremation fee to:										
	900	900	900	980		1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
(2,425,459)	(1,957,500)	(1,224,691)	(2,000,000)	(2,158,156)	Assume fee stays at £900 for 2024/25	(2,280,638)	(2,408,527)	(2,542,037)	(2,681,390)	(2,761,831)	(2,844,686)	(2,930,027)	(3,017,928)	(3,017,928)
(7,352)	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
(128,426)	(86,625)	(88,531)	(150,000)	(115,875)		(122,534)	(129,488)	(136,749)	(144,330)	(152,242)	(156,809)	(161,513)	(166,359)	(171,349)
(3,160)	(2,363)	(1,684)	(3,000)	(2,318)		(2,451)	(2,590)	(2,735)	(2,887)	(3,045)	(3,136)	(3,230)	(3,327)	(3,427)
(7,393)	(4,725)	(4,385)	(6,000)	(4,635)		(4,901)	(5,180)	(5,470)	(5,773)	(6,090)	(6,272)	(6,461)	(6,654)	(6,854)
(30,808)	(19,688)	(13,592)	(25,000)	(19,313)		(20,422)	(21,581)	(22,792)	(24,055)	(25,374)	(26,135)	(26,919)	(27,726)	(28,558)
0	0	0	0	0		0	0	0	0	0	0	0	0	0
(65,758)	(44,100)	(27,801)	(50,000)	(38,625)		(40,845)	(43,163)	(45,583)	(48,110)	(50,747)	(52,270)	(53,838)	(55,453)	(57,116)
(16,627)	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
(29,454)	(19,688)	(20,453)	(35,000)	(27,038)		(28,591)	(30,214)	(31,908)	(33,677)	(35,523)	(36,589)	(37,686)	(38,817)	(39,982)
(60,992)	(45,000)	(41,069)	(70,000)	(52,500)		(55,517)	(58,668)	(61,958)	(65,392)	(68,977)	(71,046)	(73,177)	(75,373)	(77,634)
(2,775,429)	(2,196,688)	(1,447,379)	(2,387,600)	(2,462,959)		(2,595,400)	(2,736,911)	(2,884,732)	(3,041,113)	(3,138,328)	(3,232,443)	(3,328,351)	(3,427,137)	(3,438,348)
(202,865)	106,632	(479,611)	292,093	(86,256)		(71,032)	(52,756)	(192,297)	(152,859)	883,329	(103,750)	(421,942)	(461,279)	(411,259)
150,000	DEBIT: Transfers to Earmarked Reserves in year													
	Transfer to Renewal and Repairs Fund													
0	CREDIT: Application of Earmarked Reserves in year													
	Application of Renewal and Repairs Fund													
(180,443)	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)
(233,308)	(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(347,662)	688,526	(298,553)	(616,745)	(656,082)	(606,062)
	SURPLUS / RESERVES ACCOUNT													
(300,000)	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(1,737,026)	(1,970,334)		(1,970,334)	(1,873,044)		(2,154,102)	(2,419,938)	(2,667,497)	(3,054,596)	(3,402,258)	(2,713,732)	(3,012,285)	(3,629,030)	(4,285,112)
(2,037,026)	(2,270,334)		(2,270,334)	(2,173,044)		(2,454,102)	(2,719,938)	(2,967,497)	(3,354,596)	(3,702,258)	(3,013,732)	(3,312,285)	(3,929,030)	(4,585,112)
0	Add Surplus(-)/Deduct Deficit to Revenue Acct													
(233,308)	(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(347,662)	688,526	(298,553)	(616,745)	(656,082)	(606,062)
(2,270,334)	(2,358,505)		(2,173,044)	(2,454,102)		(2,719,938)	(2,967,497)	(3,354,596)	(3,702,258)	(3,013,732)	(3,312,285)	(3,929,030)	(4,585,112)	(5,191,173)
	Special Items:													
	Surveyor's items:													
	2023/24 Items													
				25,000										
				3,500										
				2,550										
				5,000										
				3,000										
				12,500										
				6,000										
				2,750										
				60,000										
				0										

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
REVENUE ACCOUNT				Inflation rate										
EXPENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees						0	0	0	0	0	0	0	0	0
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Waste	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Cleaning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polyainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates			130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300)	(10,609)	(10,927)	(11,255)	(11,593)	(11,941)	(12,299)	(12,668)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(5,796)	(5,970)	(6,149)	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(23,185)	(23,881)	(24,597)	(25,335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900)	(31,827)	(32,782)	(33,765)	(34,778)	(35,822)	(36,896)	(38,003)	(39,143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,208,676)	(1,276,355)	(1,347,008)	(1,420,755)	(1,497,716)	(1,542,572)	(1,588,775)	(1,636,363)	(1,685,379)	(1,686,481)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		835,869	406,860	409,995	357,736	415,527	334,285	308,559	285,767	257,572	277,942
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		619,869	190,860	193,995	141,736	199,527	118,285	92,559	69,767	41,572	61,942

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

			2023/24													
Code:		2022/23	SUMMARY			Comments	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Main	Sub	Actual	Original	Actual to	Revised											
Detail		£	£	31st Oct	£											
					900											
						Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
WHC	80	(2,000,000)	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,864,070)
		(7,352)	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		(128,426)	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,888)	(119,158)
		(3,160)	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,037)
		(7,393)	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,464)
		(30,806)	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,606)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(65,758)	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,640)
		(16,627)	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
		(29,454)	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,077)
		(60,992)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,777)
		0	300,000	0	0		0	0	0	0	0	0	0	0	0	0
		0	30,000	0	0		0	0	0	0	0	0	0	0	0	0
		(2,349,970)	(2,919,688)	(1,555,101)	(3,017,500)		(3,671,635)	(3,871,754)	(4,083,919)	(4,305,487)	(4,538,829)	(4,681,901)	(4,821,218)	(4,964,714)	(5,112,516)	(5,124,829)
		332,594	754,846	268,961	2,223,807		749,614	335,828	357,239	165,439	262,668	1,217,614	204,809	(136,174)	(203,707)	(133,316)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		0	0	0	(150,000)		0	0	0	0	0	0	0	0	0	0
		(180,443)	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)
		162,151	344,043	268,961	1,663,004		338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
		(300,000)	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
		(1,737,026)	(1,970,334)	(1,970,334)	(1,970,334)		(307,330)	31,481	(43,495)	(97,059)	(342,423)	(490,557)	316,254	110,260	(436,717)	(1,051,227)
		(2,037,026)	(2,270,334)	(2,270,334)	(2,270,334)		(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(233,308)	344,043	268,961	1,663,004		338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
		(2,270,334)	(1,926,291)	(2,001,373)	(607,330)		(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	11									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	2,860	2,145	2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431
Income	- 1,866,150	- 2,158,156	- 2,280,638	- 2,408,527	- 2,542,037	- 2,681,390	- 2,761,831	- 2,844,686	- 2,930,027	- 3,017,928
New facility										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Cost per Cremation		870	980	1009	1040	1071	1103	1136	1170	1241
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 1,866,150.00	- 2,158,156.00	- 2,280,638.36	- 2,408,527.32	- 2,542,037.05	- 2,681,389.68	- 2,761,831.37	- 2,844,686.31	- 2,930,026.90	- 3,017,927.71
New Facility	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Total Income	- 2,884,050.00	- 3,335,332.00	- 3,524,622.92	- 3,722,269.50	- 3,928,602.71	- 4,143,965.87	- 4,268,284.84	- 4,396,333.39	- 4,528,223.39	- 4,664,070.09

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	Original Budget £	Actual to 31st Oct £	Revised Budget £											
	REVENUE ACCOUNT													
	EXPENDITURE													
	Employees													
82,673	Fees - Organists	81,900	36,049	78,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	575,500	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
0	Recruitment - Advertising and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
481	Training	500	0	750	750	773	796	820	844	869	896	922	950	979
	Premises													
	Repairs and Maintenance - Buildings and Grounds													
21,804	Managers Items - Buildings	27,300	6,988	27,500	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534
24,939	Managers Items - Grounds	31,500	9,644	31,500	32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
16,152	Surveyors Items - Buildings	26,250	7,493	26,250	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
	Repairs and Maintenance - Buildings and Grounds													
	Special Items:													
38,948	Previous year's items													
	Payments against Earmarked Reserves in year													
	Repairs and Maintenance - Special Items													
21,200	2022/23 Surveyor's Items (see list below)		8,331			60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	108,000									
	2022/23 Manager's Items (see list below)													
	2022/23 Manager's Items (see list below)													
	Contractual Maintenance													
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
77,991	Gas	240,000	108,224	240,000	170,000	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016
102,451	Electricity	100,000	40,882	100,000	90,000	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006
23,420	Water	25,000	6,363	12,500	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
0	Environmental Monitoring	1,607	2,303	2,500	2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	Supplies and Services													
	Furniture, Fittings and Equipment													
6,153	Protective Clothing and Uniforms	1,575	7,447	8,000	8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764
6,710	Printing and Stationery	8,400	5,870	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
3,784	Postages	8,400	5,353	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
7,697	Telephones	5,513	2,043	5,500	5,750	5,923	6,100	6,283	6,472	6,666	6,866	7,072	7,284	7,502
48,000	Yaboo	7,350	4,494	7,350	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
2,013	Drinking water	52,500	26,162	55,000	56,750	0	0	0	0	0	0	0	0	0
31,070	Insurances	2,310	3,413	6,000	6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090
1,116	Remembrance Services	42,000	0	42,000	43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431
		3,000	639	640	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
56,945	Fees - Medical Referees	0	26,641	47,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534
	Memorialisation etc													
28,704	Plaques	26,250	14,157	15,000	15,500	15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224
4,916	Urns / Polytainers	2,625	3,440	6,000	6,200	6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090
0	Memorial Writing													
	- Book of Remembrance													
	- Cards and Booklets	17,000	0	10,000	10,500	10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700
	- Service/Hymn Books													
23,975	Miscellaneous Expenses	26,250	9,385	17,500	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486
101,788	Other authorities - Salary Recharges	136,500	5,113	136,500	140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000	144,000	148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887
250,000	Return to Constituent Councils	250,000	0	250,000	0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	250,000
0	Write Offs	0	315	0										
	Capital Financing													
	Direct Revenue Financing:													
				100,000	100,000	100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000
	Other Capital Projects:													
208,483	Total Project Costs for New Site			0	0									
	Previous years' items													
0	Non-reclaimable VAT on Capital projects					20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000
180,443	Depreciation	194,803	0	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803
252,037	Loan Interest/Repayment													
0	Business Rates	0	0	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
0	Less Business Rates Growth	0	0	0	0	0	0	0	0	0	0	0	0	0
0	Hosting Fee - TRDC	0	0	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703	2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090

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BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
REVENUE ACCOUNT														
EXPENDITURE				Inflation rate 3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees						0	0	0	0	0	0	0	0	0
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Waste	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Cleaning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
<i>Direct Revenue Financing:</i>														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates			130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to: 5.00%	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		(40,000)	(42,000)	(44,100)	(46,305)	(48,620)	(51,051)	(53,604)	(56,284)	(59,098)	(62,053)
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,100)	(2,205)	(2,315)	(2,431)	(2,553)	(2,680)	(2,814)	(2,955)	(3,103)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,100)	(2,205)	(2,315)	(2,431)	(2,553)	(2,680)	(2,814)	(2,955)	(3,103)
Plaques	0	0	0		(10,000)	(10,500)	(11,025)	(11,576)	(12,155)	(12,763)	(13,401)	(14,071)	(14,775)	(15,513)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,250)	(5,513)	(5,788)	(6,078)	(6,381)	(6,700)	(7,036)	(7,387)	(7,757)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(21,000)	(22,050)	(23,153)	(24,310)	(25,526)	(26,802)	(28,142)	(29,549)	(31,027)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(31,500)	(33,075)	(34,729)	(36,465)	(38,288)	(40,203)	(42,213)	(44,324)	(46,540)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,288,676)	(1,360,935)	(1,436,415)	(1,515,247)	(1,597,566)	(1,648,068)	(1,700,218)	(1,754,070)	(1,809,685)	(1,817,737)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		755,869	322,280	320,588	263,244	315,677	228,789	197,116	168,060	133,266	146,686
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		539,869	106,280	104,588	47,244	99,677	12,789	(18,884)	(47,940)	(82,734)	(69,314)

Code:		2022/23	2023/24			2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Main	Sub Detail	Actual	Original Budget	Actual to 31st Oct	Revised Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
		£	£	£	£										
WEST HERTS CREMATORIUM JOINT COMMITTEE															
BUDGET 2022/23 - 2032/33															
SUMMARY															
REVENUE ACCOUNT															
EXPENDITURE															
Employees															
G102	82,673		81,900	36,049	78,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382
G105001	553,236		772,500	320,384	660,000	805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	1,050,995
G105002	15,663		15,750	6,644	16,000	22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
G107	0		0	0	0	0	0	0	0	0	0	0	0	0	0
G108	481		500	0	750	750	773	796	820	844	869	896	922	950	979
Premises															
Repairs and Maintenance - Buildings and Grounds															
G210	21,804		27,300	7,005	27,750	43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	56,105
G213	24,939		31,500	9,899	32,500	52,500	54,075	55,697	57,368	59,089	60,862	62,688	64,568	66,505	68,501
G211	16,152		26,250	7,493	26,250	42,000	43,260	44,558	45,895	47,271	48,690	50,150	51,655	53,204	54,800
Repairs and Maintenance - Buildings and Grounds Special Items:															
	38,948			8,331											
Payments against Earmarked Reserves in year															
Repairs and Maintenance - Special Items															
	21,200		60,000	30,456	60,000	196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	144,746
Contractual Maintenance															
G215	31,339		50,000	48,098	80,000	67,000	69,010	71,080	73,213	75,409	77,671	80,002	82,402	84,874	87,420
G215003	120,390		150,000	74,780	151,000	185,000	186,050	187,132	188,245	189,393	190,575	191,792	193,046	194,337	195,667
G217	77,991		360,000	108,734	290,000	270,000	253,000	260,590	268,408	276,460	284,754	293,296	302,095	311,158	320,493
G218	102,451		150,000	40,882	125,000	140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	141,245
G221	23,420		50,000	6,363	25,000	33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43,058
G226	25,910		63,000	14,899	47,500	65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84,810
G229	0		3,214	2,303	4,107	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176
Supplies and Services															
G342	1,199		1,575	7,729	9,000	10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	14,026
G343	6,153		8,400	5,870	8,400	8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
G344	6,710		8,400	5,628	9,400	11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	14,679
G345	3,784		5,513	2,043	5,500	8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764
G346	7,697		7,350	4,934	8,350	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
G216	48,000		52,500	32,266	67,000	71,750	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
G360	2,013		2,310	3,413	6,000	12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	15,918
G362	31,070		42,000	0	42,000	43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431
G363	1,116		3,000	639	640	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
G364	56,945		0	26,641	47,000	50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
G364002	67,849		10,000	55,692	60,000	10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534
Memorialisation etc															
G365001	28,704		26,250	14,157	15,000	20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	26,748
G365002	4,916		2,625	3,440	6,000	8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	11,352
Memorial Writing															
G366001															
G366002	10,000		17,000	0	35,000	20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	26,748
G366002															
G367	23,975		26,250	9,431	17,750	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534
G368	101,788		136,500	5,113	136,500	140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321
G369	133,088		140,038	82,192	155,000	173,000	179,320	183,770	188,353	193,073	198,935	203,944	210,102	215,415	220,887
G490	250,000		300,000	0	250,000	0	250,000	250,000	250,000	250,000	0	250,000	250,000	250,000	250,000
G580005	0		0	315	0										
Capital Financing															
G470			300,000	(252,037)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	252,037		332,107	332,107	332,107	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:															
	100,000				100,000	100,000	100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000
G471017	0		0	0	0	25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Facility Planning															
	208,483		0	761,972	1,216,000	300,000	0	0	0	0	0	0	0	0	0
Previous years' items															
001	0		0	0	100,000	40,000	25,000	25,000	32,000	30,000	110,000	310,000	30,000	30,000	30,000
	180,443		410,803	0	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803	410,803
	0		0	0	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000
	0		0	0	0	0	0	0	0	0	0	0	0	0	0
	0		0	0	50,000	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
	2,682,564		3,674,534	1,824,063	5,241,307	4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,099,515	5,026,026	4,828,540	4,908,809	4,991,513

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

		2023/24														
		Original Budget	Actual to 31st Oct	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
Code: Main	Sub Detail	2022/23 Actual E	SUMMARY													
				900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140	
WHC	80	(2,000,000)	(3,010,500)	(1,326,430)	(2,600,000)	(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,664,070)	
		(7,352)	(4,500)	0	(4,500)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	
		(128,426)	(86,625)	(88,531)	(150,000)	(155,875)	(166,913)	(178,666)	(191,176)	(204,491)	(218,659)	(229,592)	(241,071)	(253,125)	(265,781)	
		(3,160)	(2,363)	(1,684)	(3,000)	(4,318)	(4,598)	(4,896)	(5,213)	(5,548)	(5,905)	(6,200)	(6,510)	(6,835)	(7,177)	
		(7,393)	(4,725)	(4,385)	(6,000)	(6,635)	(7,097)	(7,588)	(8,110)	(8,666)	(9,257)	(9,720)	(10,206)	(10,716)	(11,252)	
		(30,806)	(19,688)	(13,592)	(25,000)	(29,313)	(31,319)	(33,453)	(35,721)	(38,133)	(40,697)	(42,732)	(44,869)	(47,112)	(49,468)	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		(65,758)	(44,100)	(27,801)	(50,000)	(43,625)	(46,888)	(50,368)	(54,078)	(58,034)	(62,251)	(65,363)	(68,631)	(72,063)	(75,666)	
		(16,627)	(12,500)	(25,172)	(44,000)	(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
		(29,454)	(19,688)	(20,453)	(35,000)	(47,038)	(50,146)	(53,449)	(56,956)	(60,680)	(64,634)	(67,866)	(71,259)	(74,822)	(78,563)	
		(60,992)	(45,000)	(47,052)	(100,000)	(82,500)	(88,095)	(94,043)	(100,366)	(107,086)	(114,227)	(119,939)	(125,935)	(132,232)	(138,844)	
		0	300,000	0	0	0	0	0	0	0	0	0	0	0	0	
		0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	
		(2,349,970)	(2,919,688)	(1,555,101)	(3,017,500)	(3,751,635)	(3,961,679)	(4,184,731)	(4,418,223)	(4,664,605)	(4,821,915)	(4,975,745)	(5,134,705)	(5,298,976)	(5,328,821)	
		332,594	754,846	268,961	2,223,807	669,614	245,903	256,426	52,703	136,893	1,077,600	50,282	(306,165)	(390,167)	(337,309)	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	(150,000)	0	0	0	0	0	0	0	0	0	0	
		(180,443)	(410,803)	0	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	
		162,151	344,043	268,961	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)	
		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
		(1,737,026)	(1,970,334)	(1,970,334)	(1,970,334)	(307,330)	(48,519)	(213,419)	(367,796)	(725,897)	(999,807)	(333,010)	(693,531)	(1,410,499)	(2,211,469)	
		(2,037,026)	(2,270,334)	(2,270,334)	(2,270,334)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		(233,308)	344,043	268,961	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)	
		(2,270,334)	(1,926,291)	(2,001,373)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)	

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	11									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	2,860	2,145	2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431
Income	- 1,866,150	- 2,158,156	- 2,280,638	- 2,408,527	- 2,542,037	- 2,681,390	- 2,761,831	- 2,844,686	- 2,930,027	- 3,017,928
New facility										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Cost per Cremation		870	980	1009	1040	1071	1103	1136	1170	1241
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 1,866,150.00	- 2,158,156.00	- 2,280,638.36	- 2,408,527.32	- 2,542,037.05	- 2,681,389.68	- 2,761,831.37	- 2,844,686.31	- 2,930,026.90	- 3,017,927.71
New Facility	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Total Income	- 2,884,050.00	- 3,335,332.00	- 3,524,622.92	- 3,722,269.50	- 3,928,602.71	- 4,143,965.87	- 4,268,284.84	- 4,396,333.39	- 4,528,223.39	- 4,664,070.09

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)
Add Surplus (-) / Deficit	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)
Balance Carried Forward	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

2022/23 Actual £	2023/24			2024/25 Budget £	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget		
	Original Budget £	Actual to 31st Oct £	Revised Budget £													
	REVENUE ACCOUNT															
	EXPENDITURE															
	Employees															
82,673	Fees - Organists	81,900	36,049	78,000		80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382
553,236	Salaries - Manager and Staff	556,500	320,384	560,000		575,500		592,765	628,864	647,730	667,162	687,177	707,792	729,026	750,897	772,026
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000		22,000		22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705
0	Recruitment - Advertising and expenses	0	0	0		0		0	0	0	0	0	0	0	0	0
481	Training	500	0	750		750		773	796	820	844	869	896	922	950	979
	Premises															
	Repairs and Maintenance - Buildings and Grounds															
21,804	Managers Items - Buildings	27,300	6,988	27,500		28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534
24,939	Managers Items - Grounds	31,500	9,644	31,500		32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
16,152	Surveyors Items - Buildings	26,250	7,493	26,250		27,000		27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
	Repairs and Maintenance - Buildings and Grounds Special Items:															
38,948	Previous year's items															
	Payments against Earmarked Reserves in year															
	Repairs and Maintenance - Special Items															
21,200	2022/23 Surveyor's Items (see list below)		8,331					60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000		108,000										
	2022/23 Manager's Items (see list below)															
	2022/23 Manager's Items (see list below)															
	Contractual Maintenance															
31,339	Contractual Maintenance	50,000	43,839	75,000		57,000		58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000		150,000		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
77,991	Gas	240,000	108,224	240,000		170,000		150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016
102,451	Electricity	100,000	40,882	100,000		90,000		60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006
23,420	Water	25,000	6,363	12,500		13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500		32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
0	Environmental Monitoring	1,607	2,303	2,500		2,750		2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	Supplies and Services															
	Furniture, Fittings and Equipment															
6,153	Protective Clothing and Uniforms	1,575	7,447	8,000		8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764
6,710	Printing and Stationery	8,400	5,870	8,400		8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
3,784	Postages	8,400	5,353	8,400		8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417
7,697	Telephones	5,513	2,043	5,500		5,750		5,923	6,100	6,283	6,472	6,666	6,866	7,072	7,284	7,502
48,000	Yaboo	7,350	4,494	7,350		7,500		7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
2,013	Drinking water	52,500	26,162	55,000		56,750		0	0	0	0	0	0	0	0	0
31,070	Insurances	2,310	3,413	6,000		6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090
1,116	Remembrance Services	42,000	0	42,000		43,250		44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431
		3,000	639	640		3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914
56,945	Fees - Medical Referees	0	26,641	47,000		50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000		2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534
	Memorialisation etc															
28,704	Plaques	26,250	14,157	15,000		15,500		15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224
4,916	Urns / Polytainers	2,625	3,440	6,000		6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090
0	Memorial Writing															
	- Book of Remembrance															
	- Cards and Booklets	17,000	0	10,000		10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700
	- Service/Hymn Books															
23,975	Miscellaneous Expenses	26,250	9,385	17,500		18,000		18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486
101,788	Other authorities - Salary Recharges	136,500	5,113	136,500		140,500		144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000		144,000		148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887
250,000	Return to Constituent Councils	250,000	0	250,000		0		250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
0	Write Offs	0	315	0		0		0	0	0	0	0	0	0	0	0
	Capital Financing															
	Direct Revenue Financing:															
				100,000		100,000		100,000	150,000	100,000	100,000	100,000	370,000	361,000	352,000	243,000
	Other Capital Projects:															
208,483	Total Project Costs for New Site			0		0										
	Previous years' items															
0	Non-reclaimable VAT on Capital projects							20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000
180,443	Depreciation	194,803	0	194,803		194,803		194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803
252,037	Loan Interest/Repayment															
0	Business Rates	0	0	150,000		150,000		150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
0	Less Business Rates Growth	0	0	0		0		0	0	0	0	0	0	0	0	0
0	Hosting Fee - TRDC	0	0	0		0		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593		2,376,703		2,524,368	2,684,154	2,692,435	2,488,254	2,622,657	3,398,693	3,167,410	3,217,858	3,170,090

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WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
REVENUE ACCOUNT														
<i>Inflation rate</i>														
EXPENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees														
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Water	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Cleaning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates			130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300)	(10,609)	(10,927)	(11,255)	(11,593)	(11,941)	(12,299)	(12,668)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(5,796)	(5,970)	(6,149)	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(23,185)	(23,881)	(24,597)	(25,335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900)	(31,827)	(32,782)	(33,765)	(34,778)	(35,822)	(36,896)	(38,003)	(39,143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,208,676)	(1,276,355)	(1,347,008)	(1,420,755)	(1,497,716)	(1,542,572)	(1,588,775)	(1,636,363)	(1,685,379)	(1,686,481)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		835,869	406,860	409,995	357,736	415,527	334,285	308,559	285,767	257,572	277,942
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		619,869	190,860	193,995	141,736	199,527	118,285	92,559	69,767	41,572	61,942

WEST HERTS CREMATORIUM JOINT COMMITTEE

BUDGET 2022/23 - 2032/33

			2023/24													
Code:		2022/23	Original	Actual to	Revised	Comments	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Main	Sub	Actual	Budget	31st Oct	Budget		Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Detail		£	£	£	£		£	£	£	£	£	£	£	£	£	£
				900		INCOME										
						Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
WHC	80	(2,000,000)	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,664,070)
		(7,352)	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
		(128,426)	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,158)
		(3,160)	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,037)
		(7,393)	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,464)
		(30,806)	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,606)
		0	0	0	0		0	0	0	0	0	0	0	0	0	0
		(65,758)	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,640)
		(16,627)	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)
		(29,454)	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,077)
		(60,992)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,777)
		0	300,000	0	0	(Less income while building - Cremations)	0	0	0	0	0	0	0	0	0	0
		0	30,000	0	0	(Less income while building - Other)	0	0	0	0	0	0	0	0	0	0
		(2,349,970)	(2,919,688)	(1,555,101)	(3,017,500)		(3,671,635)	(3,871,754)	(4,083,919)	(4,305,487)	(4,538,829)	(4,681,901)	(4,821,218)	(4,964,714)	(5,112,516)	(5,124,829)
		332,594	754,846	268,961	2,223,807		749,614	335,828	357,239	165,439	(137,332)	(182,386)	474,809	124,826	48,293	9,684
		0	0	0	0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0	0	0	0	0	0	0	0
		0	0	0	(150,000)	CREDIT: Application of Earmarked Reserves in year	0	0	0	0	0	0	0	0	0	0
		(180,443)	(410,803)	0	(410,803)	Depreciation	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)
		162,151	344,043	268,961	1,663,004	NET SURPLUS (-) / DEFICIT FOR YEAR	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
						SURPLUS / RESERVES ACCOUNT										
		(300,000)	(300,000)	(300,000)	(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
		(1,737,026)	(1,970,334)	(1,970,334)	(1,970,334)	- Renewal and Repairs Fund	(307,330)	31,481	(43,495)	(97,059)	(342,423)	(890,557)	(1,483,746)	(1,419,740)	(1,705,717)	(2,068,227)
		(2,037,026)	(2,270,334)	(2,270,334)	(2,270,334)		(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)
		0	0	0	0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0	0	0	0	0	0	0	0
		(233,308)	344,043	268,961	1,663,004	Add Surplus(-)/Deduct Deficit to R&R Fund	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
		(2,270,334)	(1,926,291)	(2,001,373)	(607,330)	Balance c/f 31st March	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	11									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	2,860	2,145	2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431
Income	- 1,866,150	- 2,158,156	- 2,280,638	- 2,408,527	- 2,542,037	- 2,681,390	- 2,761,831	- 2,844,686	- 2,930,027	- 3,017,928
New facility										
		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Cost per Cremation		870	980	1009	1040	1071	1103	1136	1170	1241
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 1,866,150.00	- 2,158,156.00	- 2,280,638.36	- 2,408,527.32	- 2,542,037.05	- 2,681,389.68	- 2,761,831.37	- 2,844,686.31	- 2,930,026.90	- 3,017,927.71
New Facility	- 1,017,900.00	- 1,177,176.00	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Total Income	- 2,884,050.00	- 3,335,332.00	- 3,524,622.92	- 3,722,269.50	- 3,928,602.71	- 4,143,965.87	- 4,268,284.84	- 4,396,333.39	- 4,528,223.39	- 4,664,070.09

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

PART A

Report to: West Hertfordshire Crematorium Joint Committee

Date of Meeting: 29 January 2024

Report of: The Treasurer

Title: LONG-TERM BUDGET STRATEGY AND REVENUE BUDGET 2024/25

1. Purpose of Report

- 1.1. To consider and approve the updated long-term budget strategy – 2024/25 to 2033/34.
- 1.2. To consider and approve the Joint Committee's Budgets for 2024/25.

2. Background

- 2.1. At the January meeting each year, the Joint Committee receives the draft budget for the coming financial year, together with a revised assessment of the current year's budget.
- 2.2. In addition, the Joint Committee is asked to consider the updated budget strategy. This is a ten-year forward projection, reflecting expected income and spending patterns, including planned capital investment.
- 2.3. Whereas the Committee is bound by the decisions it takes for the coming year, the budget strategy is reviewed annually and can be amended on each anniversary depending on changing circumstances.

3. Summary

- 3.1. The Crematorium has returned to levels similar to those seen before the COVID-19 pandemic. The impact of the winter months is not yet known but an assumption has been that the number of cremations will be at a higher level than seen through the rest of the year. There has been slightly less income received from cremations so far this year than expected however, there has also been a reduction in expenditure when compared to budgeted figures.
- 3.2. The new crematorium project has been completed during this year. While the new Crematorium was scheduled to open at the start of the financial year this was not possible due to delays however it did open and begin operations in September. This has had an effect on both the budgeted income and expenditure for the year.
- 3.3. The net impact of the above is that the 2023/24 Revenue deficit was forecast to be £57K less than that budgeted. **(Budget Monitoring October 2023 Original - Appendix A)** This figure has been revised as part of the ongoing budget monitoring and the budget figures for 2023/24 show an updated forecast of a £264K deficit compared to budgeted figures of £167K. **(Budget Monitoring October 2023 Revised - Appendix A)**
- 3.4. Looking forward, a number of assumptions have been included in this report. The ten-year forecast (para **Error! Reference source not found.**) shows the forecasted reserve based on each of the different assumptions that have been presented. Each of the different

assumptions is based off differing cremation fees, percentage increases in other fees and charges & the option to extend service length at West Herts Crematorium in Garston to 1 Hour from 40 minutes. There is also an assumption to show the effect of capitalising the cost of the new cremators at Garston over a number of years rather than funding it through revenue expenditure over 2 years. **(Appendix B - G)**

4. Revised 2023/24 Revenue Budget

- 4.1. The Joint Committee set the original 2023/24 budget to result in a Net Deficit of £394K before considering the work for the new crematorium. This budget has now been revised, due to changes in forecasts based on current income and expenditure amounts in the year to date and the revised budget has a net deficit of £167k **(Appendix A)**
- 4.2. This forecast does not contain any assumptions for fluctuation in numbers from any future COVID-19 impacts and does not include any simulation based on expected demographics impacted by the Pandemic and how this will affect mortality rates in the next few years.
- 4.3. The main reasons for the current forecast are explained in paragraphs 4.4 to 4.11 below.
- 4.4. With the onset of the COVID-19 in March 2020 the number of deaths and subsequent cremations increased significantly from that originally forecast e.g. there were 479 cremations in April 2020 compared with 244 for April 2019. This had been the case generally nationally. The initial 2023/24 budget figures for cremations reflected a return to the number of cremations dropping back down to pre-COVID-19 levels as seen in 2022/23. Based on the assumption that the number of cremations over the winter months are usually higher and that the Hemel site was not operation during the first 5 months of the financial year, the forecast income for the year is £2,274k based on a revised budget of £2,600k. The forecast figure here is lower than the budgeted amount as it is estimated based on historical data. With the introduction of the second site, we are estimated that income will increase over the remainder of the year.
- 4.5. The impact of COVID-19 restrictions e.g. limited numbers able to attend funerals had a negative impact on the levels of income on secondary services such as memorials, plaques and trees in 2020/21. This was due largely to the public being unable to visit the crematorium office. We have seen an increase in income received from these services as the situation returns to normal, however current forecasted figures are showing a deficit in these values compared to budgeted figures. Once again, we are estimating that in the remaining portion of the year these figures will increase with the introduction of the Hemel site.
- 4.6. Salary costs have been revised and they are currently forecast to be below budget for managers and staff. This forecast may differ at year end once the effect of the recent pay award is fully known, and the full cost of staff is recharged to the Crematorium from Three Rivers District Council. Organists have been brought onto the official payroll and are also currently below budgeted figures. From this year, staff have officially been employed by Three Rivers District Council.
- 4.7. Construction on the new crematorium has now been completed after an initial delay. Costs associated with the development and construction of the new crematorium have been fully recharged to the Crematorium except any amounts outstanding relating to retention costs.
- 4.8. Generally other areas of spend are expected to below the budget for the year and will partly offset the lower income amounts from cremations.
- 4.9. If the new crematorium budget is removed from the original budgets and the forecast the results can be seen below. This shows that overall income is down from what was originally budgeted. This is due almost entirely to the delay in the opening of the Hemel site and the

lack of income during this period of delay. However, this has led to lower than forecasted expenditure, especially among utility costs, due to the non-usage of these facilities.

Summary excluding new facility	Original Budget	Revised Total Budget	Actual to Date	Forecast	Variance
Income	2,919,689	3,017,500	1,555,101	2,670,387	347,113
Expenditure	3,313,731	3,184,504	1,061,581	2,934,453	250,051
Net	394,042	167,004	(493,520)	264,066	(97,062)

4.10. Full details of the variances can be found in Appendix A. A summary of the main variances is shown in the table below:

Income	Variance
Cremation fees	326,120
Trees, shrubs, roses and garden seats	(1,768)
Package, Posting & Receiving of ashes	(1,517)
Webcasting	19,339
Other	4,939
Total Income Variance	347,113
Expenditure	Variance
Salaries	(76,757)
Gas	(60,942)
Electricity	(32,034)
Medical Referee Fees	59,566
Other Authority Recharges	(74,512)
Consultancy Fees	20,892
Other smaller items	(86,264)
Total Expenditure	(250,051)
Net (Surplus)/Deficit	97,062

4.11. The net impact of the decrease in income and expenditure is that there is forecast to be a revenue deficit of £264k for the financial year 2023/24 excluding depreciation charges & capital expenditure (**Budget Monitoring October 2023 Revised - Appendix A**)

Budget Strategy – The Forward Model to 2033/34

5. Revenue

- 5.1. The figures presented to members in Appendix A represent the revised budget for 2023/24. From 2023/24, the budget combined the budgets for the existing crematorium site on High Elms Lane as well as the new site on the Bedmond road. For 2024/25 this is once again the case however a number of different versions have been created in order to showcase the reserves positions based on different assumptions relating to cremation fees, percentage increases on other fees and charges and the impact of capitalisation of cremator costs.

Assumption 1: No increase in the cremation fee and a **3% uplift** in other fees and charges. No change to the length of services. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 3,120 cremations at Garston (12 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)
Add Surplus (-) / Deficit	1,713,004	430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)
Balance Carried Forward	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)

Assumption 2: An increase in the cremation fee to **£950** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)
Add Surplus (-) / Deficit	1,713,004	440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
Balance Carried Forward	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)

Assumption 3: An increase in the cremation fee to **£950** and a **5% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)
Add Surplus (-) / Deficit	1,713,004	360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
Balance Carried Forward	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)

Assumption 4: An increase in the cremation fee to **£980** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

<i>Reserves</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>2026/27</i>	<i>2027/28</i>	<i>2028/29</i>	<i>2029/30</i>	<i>2030/31</i>	<i>2031/32</i>	<i>2032/33</i>	<i>2033/34</i>
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)

Assumption 5: An increase in the cremation fee to **£980** and a **5% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

<i>Reserves</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>2026/27</i>	<i>2027/28</i>	<i>2028/29</i>	<i>2029/30</i>	<i>2030/31</i>	<i>2031/32</i>	<i>2032/33</i>	<i>2033/34</i>
Balance Brought Forward	(2,270,334)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)
Add Surplus (-) / Deficit	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)
Balance Carried Forward	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)

Assumption 6: An increase in the cremation fee to **£980** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day). Further, the cost of the cremator replacement at Garston has been capitalised over a number of years as opposed to being funded via revenue over 2 years.

<i>Reserves</i>	<i>2023/24</i>	<i>2024/25</i>	<i>2025/26</i>	<i>2026/27</i>	<i>2027/28</i>	<i>2028/29</i>	<i>2029/30</i>	<i>2030/31</i>	<i>2031/32</i>	<i>2032/33</i>	<i>2033/34</i>
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

5.2. A summary of the revenue positions for the ten years can be seen below. Full details can be found in **Appendix B**. Years where reserves fall into deficit have been shown in **RED**.

Assumption	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
1	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)
2	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)
3	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)
4	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)
5	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)
6	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

6. Reserves

As can be seen from the above table, there are future years in which reserves fall below the recommended level of £300K and in some cases fall into deficit. Assumption 5 and 6 are the only assumptions that maintain positive reserve levels throughout the 10-year forecast while the reserve level in 2024/25 dips slightly below the recommended level using assumption 6. However, by capitalising the cremator costs in assumption 6 the reserves balances are much more stable than in assumption 5.

6.1. The Joint Committee has previously approved minimum reserve levels of:

- Revenue reserves balance (target minimum £300K)
- Balance at end of ten-year budget model (target minimum £500K)

6.2. Based on the above assumptions this can only be achieved through assumptions 5 or 6 although there is a chance to review the minimum revenue balance of £300K to allow for a smaller reserve level during this period.

7. Income and Charges

7.1. At the January 2020 meeting the Joint Committee agreed to increase cremation charges by £50, from £650 to £700 for 2020/21 financial year. This was a higher than the prevailing inflation increase but did reflect members' concern that West Herts might almost appear "too cheap", when compared with some of our neighbouring crematoria, some of whom are now exceeding £900. Also, it was thought that the adult cremation fee should be increased incrementally over a number of years to achieve a higher sustainable charge to finance future service developments. For the 2021/22 financial year, the charge was increased to £750. This was subsequently increased by a further £20 to £770 to reflect the need to maintain reserve balances during the construction of the new crematorium. In 2022/23 this was again increased by £50 to £820. For the 2023/24 financial year this was again increased to £900.

For the financial year 2024/25, the crematorium manager has suggested there be a decision between increasing the cost by £50 again to £950 or to increase it by a further £30 to a price

of £980. The rationale behind this suggested additional increase is the chance to move from 40-minute services to 1-hour services as well as to combat increased costs since the construction of the new Crematorium building on Bedmond Road and the subsequent expenses introduced by the changing legal position of the Joint Committee. There is a suggestion to raise fees and charges by 3% in line with previous years. However as with cremation costs there is a consideration of increasing this to 5% to combat rising costs.

- 7.2. West Herts currently remains well below the regional average which is a notable achievement considering the significant capital investment in new cremators and mercury abatement, which some other crematoria have not yet undertaken, and the other capital improvements, both in recent years and potentially taking place in the near future.

8. Capital Expenditure

- 8.1. The main purpose of modelling the Committee's budget over a ten-year period is to ensure that the income it is generating is sufficient to allow for a "full cycle" of cremator replacement, as well as providing for other major capital improvements, including the new crematorium. It has been the Joint Committee's policy to build up revenue reserves to fund future capital investment.

New Facility

- 8.2. The Committee will recall that in order to fund the new facility additional funding was required. The Joint Committee agreed to the loan being provided by one of the Joint Committee members. Dacorum Borough Council agreed to provide the loan of £6,000,000 and all of the Joint Committee parent local authorities have now agreed to the loan. This was drawn down in 2022/23.

- 8.3. Funding breakdown – Reserve/Borrowing/MRP and final payments/Interest

The loan of £6M was drawn down on the 27th June 2022 and is due for repayment on the 27th June 2042.

The interest periods on the loan are 12 months with an interest rate of 5.49%.

The repayment amounts can be seen below, and a provision will be put in place to ensure that the interest is able to be repaid each year.

Schedule of payments					
Advance date	27/06/2022				
Advance value	6,000,000.00				
Interest rate	5.49%				
Interest period		Interest period start date	Interest period end per loan agreement (last business day of month)	number of days in interest period	interest payable.
1	27/06/2023	27/06/2022	30/06/2023	368.00	332,107.00
2	27/06/2024	01/07/2023	28/06/2024	363.00	327,595.00
3	27/06/2025	29/06/2024	30/06/2025	366.00	330,302.00
4	27/06/2026	01/07/2025	30/06/2026	364.00	328,498.00
5	27/06/2027	01/07/2026	30/06/2027	364.00	328,498.00
6	27/06/2028	01/07/2027	30/06/2028	365.00	329,400.00
7	27/06/2029	01/07/2028	29/06/2029	363.00	327,595.00
8	27/06/2030	30/06/2029	28/06/2030	363.00	327,595.00
9	27/06/2031	29/06/2030	30/06/2031	366.00	330,302.00
10	27/06/2032	01/07/2031	30/06/2032	365.00	329,400.00
11	27/06/2033	01/07/2032	30/06/2033	364.00	328,498.00
12	27/06/2034	01/07/2033	30/06/2034	364.00	328,498.00
13	27/06/2035	01/07/2034	29/06/2035	363.00	327,595.00
14	27/06/2036	30/06/2035	30/06/2036	366.00	330,302.00
15	27/06/2037	01/07/2036	30/06/2037	364.00	328,498.00
16	27/06/2038	01/07/2037	30/06/2038	364.00	328,498.00
17	27/06/2039	01/07/2038	30/06/2039	364.00	328,498.00
18	27/06/2040	01/07/2039	29/06/2040	364.00	328,498.00
19	27/06/2041	30/06/2040	28/06/2041	363.00	327,595.00
20	27/06/2042	29/06/2041	27/06/2042	363.00	327,595.00

Other Capital Works

- 8.4. The Crematorium also undertakes a number of smaller capital projects each year. There is provision for Cremator replacement and resurfacing of the roads and car parks already identified. For the remaining years a provision of £100K has been included for potential projects. The details of the proposed capital programme, excluding the new crematorium are shown below:

Year	Projects	Approx Cost
2024/25	Provision for potential capital projects	100,000
2025/26	Provision for potential capital projects	125,000
2026/27	Provision for potential capital projects	125,000
2027/28	Provision for potential capital projects	175,000
2028/29	Provision for potential capital projects	125,000
2029/30	Cremator replacement (part)	550,000

2030/31	Cremator replacement (part)	1,550,000
2031/32	Provision for potential capital projects	150,000
2032/33	Provision for potential capital projects	150,000
2033/34	Provision for potential capital projects	150,000
	TOTAL INVESTMENT OVER PERIOD	£3,200,000

9. Conclusions

- 9.1. In summary the future budget model identifies that there is a need to make choices between the 6 provided assumptions, although the treasurer recommends that the decision be between assumption 5 & 6, and to consider whether to continue the £250K payment to member councils based on the decision made. The Budget Model has been prepared on the basis of accounting practices set out in the Code of Practice in Local Authority Accounting. The latest model includes a minimum revenue provision that needs to be put in place to ensure that cash balances are sufficient to repay the loan once the loan period is over.
- 9.2. The budget model will be continually monitored and adjusted, and further updates presented to the Joint Committee at its future meetings. The preliminary provisions for capital investment in later years will be refined as time goes on, particularly in relation to the replacement cremators.

10. Recommendations

- 10.1. The Joint Committee are asked to approve:
 - 10.1.1. Whether to maintain the minimum level of reserve at 300K or consider a reduced level.
 - 10.1.2. **Choose and confirm one** of the fees and charges increases for 2024/25.
 - 10.1.3. the strategy for fees and charges for the medium-term financial strategy.
 - 10.1.4. the revenue and capital budget for 2024/25.
 - 10.1.5. the medium-term revenue and capital proposals from 2024/25 – 2033/34; and
 - 10.1.6. the continuation the payment of £50K to each constituent council in 2023/24, its suspension in 2024/25 and to approve the strategy of the payment going forwards, subject to an annual review by the Joint Committee.

Appendices:

- A *Budget Monitoring Report as of 31 October 2023*
- B *Budget Forecast 2023/24 – 2033/34 – Assumption 1*
- C *Budget Forecast 2023/24 – 2033/34 – Assumption 2*
- D *Budget Forecast 2023/24 – 2033/34 – Assumption 3*
- E *Budget Forecast 2023/24 – 2033/34 – Assumption 4*
- F *Budget Forecast 2023/24 – 2033/34 – Assumption 5*
- G *Budget Forecast 2023/24 – 2033/34 – Assumption 6*

Contact officers:

For further information on this report please contact Joanne Wagstaffe on 01923 776611 or Stephen Farrer on 01923 727429

Budget Variance

West Herts Crematorium Joint Committee
For the 7 months ended 31 October 2023

Account	Actual to Date (Garston)	Actual to Date (Hemel)	Total Actual to Date	Total Budget	Remaining Budget	Forecast	Variance
Income							
G580 - Cremation fees	(1,224,691.00)	(101,739.00)	(1,326,430.00)	(2,680,500.00)	(1,354,070.00)	(2,273,880.00)	406,620.00
G580002 - Income from abatement sharing scheme	0.00	0.00	0.00	(4,500.00)	(4,500.00)	(4,500.00)	0.00
G581 - Trees, shrubs, roses and garden seats	(88,531.13)	0.00	(88,531.13)	(86,625.00)	1,906.13	(151,767.65)	(65,142.65)
G582 - Gardem memorial and bulb scheme	(1,684.00)	0.00	(1,684.00)	(2,363.00)	(679.00)	(2,886.86)	(523.86)
G583001 - Plaques - leases	(7,359.00)	0.00	(7,359.00)	(18,688.00)	(11,329.00)	(12,615.43)	6,072.57
G583002 - Plaques - standard rated VAT	(6,233.33)	0.00	(6,233.33)	(1,000.00)	5,233.33	(10,685.71)	(9,685.71)
G584 - Package, posting and receiving of ashes	(4,385.00)	0.00	(4,385.00)	(4,725.00)	(340.00)	(7,517.14)	(2,792.14)
G589 - Investment income	(25,172.47)	0.00	(25,172.47)	(12,500.00)	12,672.47	(43,152.81)	(30,652.81)
G595 - Memorial writing	(20,452.96)	0.00	(20,452.96)	(19,688.00)	764.96	(35,062.22)	(15,374.22)
G587001 - Miscellaneous income - no VAT	(27,800.82)	0.00	(27,800.82)	(43,100.00)	(15,299.18)	(47,658.55)	(4,558.55)
G587002 - Miscellaneous income - vatable	0.00	0.00	0.00	(1,000.00)	(1,000.00)	0.00	1,000.00
G590 - Webcasting	(41,068.62)	(5,983.66)	(47,052.28)	(45,000.00)	2,052.28	(80,661.05)	(35,661.05)
Total Income	(1,447,378.33)	(107,722.66)	(1,555,100.99)	(2,919,689.00)	(1,472,310.67)	(2,670,387.41)	249,301.59
Less Cost of Sales							
G365001 - Memorialisation - plaques	14,156.77	0.00	14,156.77	26,250.00	12,093.23	25,094.27	(1,155.73)
G365002 - Memorialisation - urns, polytainers etc	3,440.21	0.00	3,440.21	2,625.00	(815.21)	4,533.96	1,908.96
G366002 - Memorialisation - copies of BoR entries	0.00	0.00	0.00	17,000.00	17,000.00	7,083.33	(9,916.67)
Total Less Cost of Sales	17,596.98	0.00	17,596.98	45,875.00	28,278.02	36,711.56	(9,163.44)
Gross Profit	(1,429,781.35)	(107,722.66)	(1,537,504.01)	(2,873,814.00)	(1,444,032.65)	(2,633,675.85)	240,138.15
Less Operating Expenses							
G102 - Salaries - Organists	36,049.00	0.00	36,049.00	81,900.00	45,851.00	70,174.00	(11,726.00)
G105001 - Salaries - Manager and Staff	320,384.12	0.00	320,384.12	772,500.00	452,115.88	642,259.12	(130,240.88)
G105002 - Salaries - Clerk, Surveyor and Treasurer	6,643.50	0.00	6,643.50	15,750.00	9,106.50	13,206.00	(2,544.00)
G108 - Staff training	0.00	0.00	0.00	500.00	500.00	208.33	(291.67)
G210 - Building maintenance - Manager	6,988.02	16.66	7,004.68	27,300.00	20,295.32	18,379.68	(8,920.32)
G211 - Building maintenance - Surveyor	7,492.80	0.00	7,492.80	26,250.00	18,757.20	18,430.30	(7,819.70)
G213 - Grounds maintenance	9,644.33	254.20	9,898.53	31,500.00	21,601.47	23,023.53	(8,476.47)
G215 - Contractual Maintenance	43,839.40	4,258.78	48,098.18	50,000.00	1,901.82	68,931.51	18,931.51
G215003 - Contractual Cremator Maintenance	74,271.00	509.26	74,780.26	150,000.00	75,219.74	137,280.26	(12,719.74)
G216 - Yaboo	26,161.50	6,104.00	32,265.50	52,500.00	20,234.50	54,140.50	1,640.50
G217 - Gas	108,224.37	0.00	108,224.37	360,000.00	251,775.63	258,224.37	(101,775.63)
G218 - Electricity	40,882.41	0.00	40,882.41	150,000.00	109,117.59	103,382.41	(46,617.59)
G221 - Water (G221)	6,363.32	0.00	6,363.32	50,000.00	43,636.68	27,196.65	(22,803.35)
G226 - Cleaning, refuse and recycling	14,666.76	231.78	14,898.54	63,000.00	48,101.46	41,148.54	(21,851.46)
G229 - Environmental monitoring	2,302.56	0.00	2,302.56	3,213.00	910.44	3,641.31	428.31
G342 - Furniture, fittings and equipment	7,447.24	281.87	7,729.11	1,575.00	(6,154.11)	8,385.36	6,810.36
G349 - Protective clothing and uniforms	5,870.12	0.00	5,870.12	8,400.00	2,529.88	9,370.12	970.12
G350 - Printing, stationery and IT consumables	5,353.19	274.76	5,627.95	8,400.00	2,772.05	9,127.95	727.95
G352 - Postages	2,042.50	0.00	2,042.50	5,513.00	3,470.50	4,339.58	(1,173.42)
G353 - Telephones and internet	4,494.23	440.00	4,934.23	7,350.00	2,415.77	7,996.73	646.73
G360 - Drinking Water	3,413.32	0.00	3,413.32	2,310.00	(1,103.32)	4,375.82	2,065.82
G362 - Insurance	0.00	0.00	0.00	42,000.00	42,000.00	42,000.00	0.00
G363 - Remembrance services	638.71	0.00	638.71	3,000.00	2,361.29	1,888.71	(1,111.29)
G364 - Medical Referee fees	26,641.38	0.00	26,641.38	0.00	(26,641.38)	106,565.52	106,565.52
G364002 - Consultancy fees - management support	55,892.10	0.00	55,892.10	10,000.00	(45,892.10)	60,058.77	50,058.77
G367 - Miscellaneous expenses	9,384.55	46.00	9,430.55	26,250.00	16,819.45	20,368.05	(5,881.95)
G368 - Other authorities - salary recharges	5,112.93	0.00	5,112.93	186,500.00	181,387.07	82,821.26	(103,678.74)
G369 - Non-recoverable VAT (Revenue)	80,865.58	1,326.71	82,192.29	140,038.00	57,845.71	140,541.46	503.46
G470 - Loan repayments	0.00	332,107.00	332,107.00	332,107.00	0.00	332,107.00	0.00
G490 - Return to Constituent Councils	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
G580005 - Write Offs	315.00	0.00	315.00	0.00	(315.00)	315.00	315.00

G214205 - Special Items - Repair and re-finish timber soffit to cloisters	0.00	0.00	0.00	2,750.00	2,750.00	2,750.00	0.00
G214198 - Special Items - Refurbish crematory staff room and toilets	7,115.76	0.00	7,115.76	25,000.00	17,884.24	7,115.76	(17,884.24)
G214200 - Special Items - Repair and provide non-slip finish to yard staircase	1,215.00	0.00	1,215.00	2,250.00	1,035.00	1,215.00	(1,035.00)
G763 - Interest Expense	0.00	(252,037.37)	(252,037.37)	300,000.00	552,037.37	300,000.00	0.00
G214204 - Special Items - Clean and repair all external paving	26,201.00	0.00	26,201.00	6,000.00	(20,201.00)	26,201.00	20,201.00
G214199 - Special Items - Replace mortar infill to all pantile roof verges	2,695.00	0.00	2,695.00	3,500.00	805.00	3,500.00	0.00
G214202 - Special Items - Provide LV main distribution drawing and survey	360.00	0.00	360.00	3,000.00	2,640.00	3,000.00	0.00
G214203 - Special Items - Investigate and repair cracking to concrete cloister beams	1,200.00	0.00	1,200.00	12,500.00	11,300.00	12,500.00	0.00
G214201 - Special Items - CCTV Survey of complete drainage system	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Less Operating Expenses	950,170.70	93,813.65	1,043,984.35	3,267,856.00	2,223,871.65	2,971,169.61	(296,686.39)
Net Profit	(479,610.65)	(13,909.01)	(493,519.66)	394,042.00	779,839.00	337,493.76	(56,548.24)

Revised Budget Variance
 West Herts Crematorium Joint Committee
 For the 7 months ended 31 October 2023

Account	Actual to Date (Garston)	Actual to Date (Hemel)	Total Actual to Date	Total Budget	Remaining Budget	Forecast	Variance
Income							
G580 - Cremation fees	(1,224,691.00)	(101,739.00)	(1,326,430.00)	(2,600,000.00)	(1,273,570.00)	(2,273,880.00)	326,120.00
G580002 - Income from abatement sharing scheme	0.00	0.00	0.00	(4,500.00)	(4,500.00)	(4,500.00)	0.00
G581 - Trees, shrubs, roses and garden seats	(88,531.13)	0.00	(88,531.13)	(150,000.00)	(61,468.87)	(151,767.65)	(1,767.65)
G582 - Gardem memorial and bulb scheme	(1,684.00)	0.00	(1,684.00)	(3,000.00)	(1,316.00)	(2,886.86)	113.14
G583001 - Plaques - leases	(7,359.00)	0.00	(7,359.00)	(13,000.00)	(5,641.00)	(12,615.43)	384.57
G583002 - Plaques - standard rated VAT	(6,233.33)	0.00	(6,233.33)	(12,000.00)	(5,766.67)	(10,685.71)	1,314.29
G584 - Package, posting and receiving of ashes	(4,385.00)	0.00	(4,385.00)	(6,000.00)	(1,615.00)	(7,517.14)	(1,517.14)
G589 - Investment income	(25,172.47)	0.00	(25,172.47)	(44,000.00)	(18,827.53)	(43,152.81)	847.19
G595 - Memorial writing	(20,452.96)	0.00	(20,452.96)	(35,000.00)	(14,547.04)	(35,062.22)	(62.22)
G587001 - Miscellaneous income - no VAT	(27,800.82)	0.00	(27,800.82)	(48,000.00)	(20,199.18)	(47,658.55)	341.45
G587002 - Miscellaneous income - vatable	0.00	0.00	0.00	(2,000.00)	(2,000.00)	0.00	2,000.00
G590 - Webcasting	(41,068.62)	(5,983.66)	(47,052.28)	(100,000.00)	(52,947.72)	(80,661.05)	19,338.95
Total Income	(1,447,378.33)	(107,722.66)	(1,555,100.99)	(3,017,500.00)	(1,570,121.67)	(2,670,387.41)	347,112.59
Less Cost of Sales							
G365001 - Memorialisation - plaques	14,156.77	0.00	14,156.77	15,000.00	843.23	20,406.77	5,406.77
G365002 - Memorialisation - urns, polytainers etc	3,440.21	0.00	3,440.21	6,000.00	2,559.79	5,940.21	(59.79)
G366002 - Memorialisation - copies of BoR entries	0.00	0.00	0.00	35,000.00	35,000.00	14,583.33	(20,416.67)
Total Less Cost of Sales	17,596.98	0.00	17,596.98	56,000.00	38,403.02	40,930.31	(15,069.69)
Gross Profit	(1,429,781.35)	(107,722.66)	(1,537,504.01)	(2,961,500.00)	(1,531,718.65)	(2,629,457.10)	332,042.90
Less Operating Expenses							
G102 - Salaries - Organists	36,049.00	0.00	36,049.00	78,000.00	41,951.00	68,549.00	(9,451.00)
G105001 - Salaries - Manager and Staff	320,384.12	0.00	320,384.12	660,000.00	339,615.88	595,384.12	(64,615.88)
G105002 - Salaries - Clerk, Surveyor and Treasurer	6,643.50	0.00	6,643.50	16,000.00	9,356.50	13,310.17	(2,689.83)
G108 - Staff training	0.00	0.00	0.00	750.00	750.00	312.50	(437.50)
G210 - Building maintenance - Manager	6,988.02	16.66	7,004.68	27,750.00	20,745.32	18,567.18	(9,182.82)
G211 - Building maintenance - Surveyor	7,492.80	0.00	7,492.80	26,250.00	18,757.20	18,430.30	(7,819.70)
G213 - Grounds maintenance	9,644.33	254.20	9,898.53	32,500.00	22,601.47	23,440.20	(9,059.80)
G215 - Contractual Maintenance	43,839.40	4,258.78	48,098.18	80,000.00	31,901.82	81,431.51	1,431.51
G215003 - Contractual Cremator Maintenance	74,271.00	509.26	74,780.26	151,000.00	76,219.74	137,696.93	(13,303.07)
G216 - Yaboo	26,161.50	6,104.00	32,265.50	67,000.00	34,734.50	60,182.17	(6,817.83)
G217 - Gas	108,224.37	0.00	108,224.37	290,000.00	181,775.63	229,057.70	(60,942.30)
G218 - Electricity	40,882.41	0.00	40,882.41	125,000.00	84,117.59	92,965.74	(32,034.26)
G221 - Water (G221)	6,363.32	0.00	6,363.32	25,000.00	18,636.68	16,779.99	(8,220.01)
G226 - Cleaning, refuse and recycling	14,666.76	231.78	14,898.54	47,500.00	32,601.46	34,690.21	(12,809.79)
G229 - Environmental monitoring	2,302.56	0.00	2,302.56	4,107.00	1,804.44	4,013.81	(93.19)
G342 - Furniture, fittings and equipment	7,447.24	281.87	7,729.11	9,000.00	1,270.89	11,479.11	2,479.11
G349 - Protective clothing and uniforms	5,870.12	0.00	5,870.12	8,400.00	2,529.88	9,370.12	970.12
G350 - Printing, stationery and IT consumables	5,353.19	274.76	5,627.95	9,400.00	3,772.05	9,544.62	144.62
G352 - Postages	2,042.50	0.00	2,042.50	5,500.00	3,457.50	4,334.17	(1,165.83)
G353 - Telephones and internet	4,494.23	440.00	4,934.23	8,350.00	3,415.77	8,413.40	63.40
G360 - Drinking Water	3,413.32	0.00	3,413.32	6,000.00	2,586.68	5,913.32	(86.68)
G362 - Insurance	0.00	0.00	0.00	42,000.00	42,000.00	42,000.00	0.00
G363 - Remembrance services	638.71	0.00	638.71	640.00	1.29	905.38	265.38
G364 - Medical Referee fees	26,641.38	0.00	26,641.38	47,000.00	20,358.62	106,565.52	59,565.52
G364002 - Consultancy fees - management support	55,892.10	0.00	55,892.10	60,000.00	4,107.90	80,892.10	20,892.10
G367 - Miscellaneous expenses	9,384.55	46.00	9,430.55	17,750.00	8,319.45	16,826.38	(923.62)
G368 - Other authorities - salary recharges	5,112.93	0.00	5,112.93	136,500.00	131,387.07	61,987.93	(74,512.07)
G369 - Non-recoverable VAT (Revenue)	80,865.58	1,326.71	82,192.29	155,000.00	72,807.71	146,775.62	(8,224.38)
G470 - Loan repayments	0.00	332,107.00	332,107.00	332,107.00	0.00	332,107.00	0.00
G490 - Return to Constituent Councils	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00	0.00
G580005 - Write Offs	315.00	0.00	315.00	0.00	(315.00)	315.00	315.00

G214205 - Special Items - Repair and re-finish timber soffit to cloisters	0.00	0.00	0.00	2,750.00	2,750.00	2,750.00	0.00
G214198 - Special Items - Refurbish crematory staff room and toilets	7,115.76	0.00	7,115.76	25,000.00	17,884.24	7,115.76	(17,884.24)
G214200 - Special Items - Repair and provide non-slip finish to yard staircase	1,215.00	0.00	1,215.00	2,250.00	1,035.00	1,215.00	(1,035.00)
G763 - Interest Expense	0.00	(252,037.37)	(252,037.37)	300,000.00	552,037.37	300,000.00	0.00
G214204 - Special Items - Clean and repair all external paving	26,201.00	0.00	26,201.00	6,000.00	(20,201.00)	26,201.00	20,201.00
G214199 - Special Items - Replace mortar infill to all pantile roof verges	2,695.00	0.00	2,695.00	3,500.00	805.00	3,500.00	0.00
G214202 - Special Items - Provide LV main distribution drawing and survey	360.00	0.00	360.00	3,000.00	2,640.00	3,000.00	0.00
G214203 - Special Items - Investigate and repair cracking to concrete cloister beams	1,200.00	0.00	1,200.00	12,500.00	11,300.00	12,500.00	0.00
G214201 - Special Items - CCTV Survey of complete drainage system	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Less Operating Expenses	950,170.70	93,813.65	1,043,984.35	3,128,504.00	2,084,519.65	2,893,522.94	(234,981.06)
Net Profit	(479,610.65)	(13,909.01)	(493,519.66)	167,004.00	552,801.00	264,065.85	97,061.85

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
REVENUE ACCOUNT														
EXPENDITURE				Inflation rate 3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Employees														
Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	282,871	291,357	300,098
Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Premises														
Repairs and Maintenance - Buildings and Grounds														
Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Repairs and Maintenance - Buildings and Grounds														
Special Items:	0	0	0											
Previous year's items														
Payments against Earmarked Reserves in year														
Repairs and Maintenance - Special Items														
2022/23 Surveyor's Items (see list below)	0	0	0											
2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	36,900	39,650	124,200	68,740	68,740	68,740	68,740	68,740
2022/23 Manager's Items (see list below)	0	0	0											
2023/24 Manager's Items (see list below)	0	0	0											
Contractual Maintenance														
Contractual Maintenance	0	4,259	5,000	Fire Guard/Facultative/Orion	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
Electricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Waste	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Cleaning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Supplies and Services														
Furniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Protective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
Printing and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Telephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Insurances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
Memorialisation etc														
Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Memorial Writing														
- Book of Remembrance	0	0	0											
- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
- Service/Hymn Books	0	0	0											
Miscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
Non-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Return to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capital Financing														
Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Loan Repayment Interest	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
Direct Revenue Financing:														
Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
Previous years' items	0	0	0											
Non-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
Depreciation	216,000	0	216,000		216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
Business Rates			130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423

BUDGET WORKING SHEETS - 2023/24

	2023/24 Budget £	2023/24 Actuals £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
INCOME	900	900	900	Increase adult cremation fee to:	900	927	955	983	1,013	1,043	1,075	1,107	1,140	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,081,080)	(1,142,435)	(1,206,498)	(1,273,377)	(1,343,182)	(1,383,478)	(1,424,982)	(1,467,731)	(1,511,763)	(1,511,763)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060)	(2,122)	(2,185)	(2,251)	(2,319)	(2,388)	(2,460)	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300)	(10,609)	(10,927)	(11,255)	(11,593)	(11,941)	(12,299)	(12,666)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150)	(5,305)	(5,464)	(5,628)	(5,796)	(5,970)	(6,149)	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600)	(21,218)	(21,855)	(22,510)	(23,185)	(23,881)	(24,597)	(25,335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900)	(31,827)	(32,782)	(33,765)	(34,778)	(35,822)	(36,896)	(38,003)	(39,143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,112,580)	(1,174,805)	(1,239,764)	(1,307,566)	(1,378,322)	(1,419,597)	(1,462,110)	(1,505,898)	(1,551,000)	(1,552,102)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		931,965	508,410	517,239	470,925	534,921	457,261	435,224	416,232	391,951	412,321
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund			(150,000)											
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		715,965	292,410	301,239	254,925	318,921	241,261	219,224	200,232	175,951	196,321

Appendix A1				WEST HERTS CREMATORIUM JOINT COMMITTEE														
				BUDGET 2022/23 - 2032/33			2023/24											
Code: Main Sub Detail				2022/23 Actual	Original Budget	Actual to 31st Oct	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
				£	£	£		£	£	£	£	£	£	£	£	£	£	
INCOME						900	Increase adult cremation fee to:	900 0	927 0	955 0	983 0	1,013 0	1,043 0	1,075 0	1,107 0	1,140	1,140	
WHC	80	(2,000,000)	Cremations	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,243,240)	(3,427,304)	(3,619,494)	(3,820,130)	(4,029,547)	(4,150,433)	(4,274,946)	(4,403,194)	(4,535,290)	(4,535,290)	
		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	
		(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,158)	
		(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,037)	
		(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,464)	
		(30,808)	Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,606)	
		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	0	
		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,640)	
		(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
		(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,077)	
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(108,688)	(110,074)	(113,376)	(116,777)	
		0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	0	
		0	(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	0	
		(2,349,970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,579,543)	(3,774,436)	(3,981,143)	(4,197,014)	(4,424,410)	(4,564,049)	(4,699,830)	(4,839,685)	(4,983,736)	(4,996,049)	
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,273,807		841,706	433,146	460,014	273,912	377,088	1,335,466	326,196	(11,145)	(74,927)	(4,536)	
		0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0												
			Transfer to Renewal and Repairs Fund															
		0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)												
			Application of Renewal and Repairs Fund															
		(180,443)	Depreciation	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	
		152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,713,004		430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)	
SURPLUS / RESERVES ACCOUNT																		
		(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
		(1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	173,573	195,916	245,127	108,237	74,521	999,184	914,577	492,629	6,899	
		(2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	
		0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	0	
		(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,713,004		430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)	
		(2,270,334)	Balance c/f 31st March	(1,926,291)	(2,001,373)	(557,330)		(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)	

Cremation Volumes

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Garston		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	12									
Days per week	5									
Weeks per year	52									
Estimated Annual Volume	3,120	2,340	2,402	2,465	2,527	2,590	2,652	2,652	2,652	2,652
Income	- 2,035,800	- 2,162,160	- 2,284,870	- 2,412,996	- 2,546,753	- 2,686,364	- 2,766,955	- 2,849,964	- 2,935,463	- 3,023,527
New facility		75%	77%	79%	81%	83%	85%	85%	85%	85%
Number per day	6									
Days per week	5									
Weeks per year	52									
Total available per year	1,560	1,170	1,201	1,232	1,264	1,295	1,326	1,326	1,326	1,326
Income	- 1,017,900.00	- 1,081,080.00	- 1,142,434.80	- 1,206,497.92	- 1,273,376.63	- 1,343,182.21	- 1,383,477.68	- 1,424,982.01	- 1,467,731.47	- 1,511,763.42
Cost per Cremation		870	900	927	955	983	1013	1043	1075	1107
Inflation rate	3%									
Cremation volume growth rate	2%									
Total Income										
Garston	- 2,035,800.00	- 2,162,160.00	- 2,284,869.60	- 2,412,995.83	- 2,546,753.26	- 2,686,364.43	- 2,766,955.36	- 2,849,964.02	- 2,935,462.94	- 3,023,526.83
New Facility	- 1,017,900.00	- 1,081,080.00	- 1,142,434.80	- 1,206,497.92	- 1,273,376.63	- 1,343,182.21	- 1,383,477.68	- 1,424,982.01	- 1,467,731.47	- 1,511,763.42
Total Income	- 3,053,700.00	- 3,243,240.00	- 3,427,304.40	- 3,619,493.75	- 3,820,129.88	- 4,029,546.64	- 4,150,433.04	- 4,274,946.03	- 4,403,194.41	- 4,535,290.25

<i>Reserves</i>	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)
Add Surplus (-) / Deficit	1,713,004	430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)
Balance Carried Forward	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)